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| Alan LeBovidge Commissioner  Gerard D. Perry  Deputy Commissioner | City and   A Publication of the Department of Revenue’s Division of Local Services  Town Volume 18, No. 8 September 2005 |

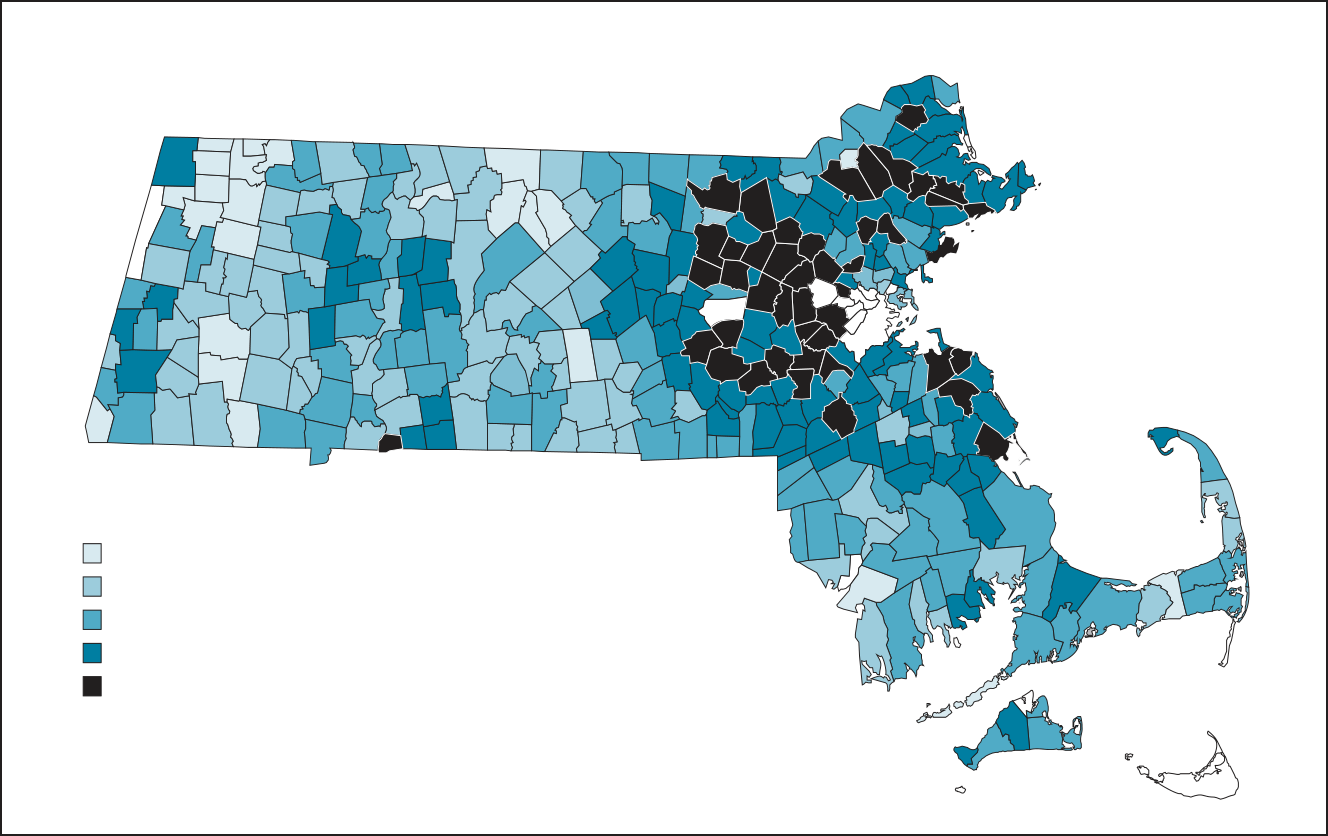
Changes in Procedural Regulations Help to Streamline Appeals Before HAC

by Glenna Sheveland

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| HAC Implements Changes to its | a backlog of appeals before the HAC. | Preliminary motions must be made |
| Regulatory Procedures | To determine ways in which the appeal | within 30 days after the initial confer- |
| Effective July 2, 2004, the Housing Ap- | process could be expedited, an Advi- | ence of counsel. Municipalities should |
| peals Committee (HAC) began imple- | sory Committee was formed in August | look closely at the types of preliminary |
| mentation of new procedural rules | of 2003, to review and recommend | motions available under 760 CMR |
| which allowed for, among other things, | changes to the procedural process that | 30.07, as they are predominately mo- |
| a motion practice and the use of pre- | had been in use, for the most part, by | tions that a municipality would choose |
| filed testimony. These procedural re- | HAC since its inception in 1969. The | to make. For example, a preliminary |
| forms were implemented as an affirma- | Advisory Committee identified several | motion may be made by the municipal- |
| tive step towards reducing the backlog | administrative and procedural changes | ity to dismiss the appeal for failure of |
| of housing development proposals | that it believed would substantially im- | the developer to meet the eligibility re- |
| pending before the HAC. | prove the appeal process before the | quirements for approval of a compre- |
| HAC. The most significant changes pro- | hensive permit, or the municipality may |
| Background |
| posed included an increase in staffing | be able to show that it has met one of |
| The Massachusetts Comprehensive | for the HAC, encouraging voluntary | the statutorily defined minimal require- |
| Permit Law (M.G.L. Chapter 40B, Secs. | settlement between the parties, and | ments for affordable housing, or the |
| 20–23) was enacted in 1969 to promote | changes in the procedural regulations | municipality may show that the devel- |
| the construction of low- and moderate- | to include a motion practice and the | oper had attempted to file for a com- |
| income housing. The law envisions that | use of prefiled testimony. | prehensive permit within 12 months of |
| municipalities will work with developers | Addition of a Motion Practice | having been denied or having volun- |
| to create affordable housing for individ- | tarily withdrawn a request for variance, |
| uals who would otherwise not be able | Although not yet quantified, it is be- | special permit, or subdivision approval |
| to afford such an opportunity. The Com- | lieved that the expansion of the motion | for the same piece of property and that |
| prehensive Permit Law also allows for | practice has had an unexpected im- | the prior proposal included no signifi- |
| an expedited administrative appeal to | pact on the comprehensive permit ap- | cant amount of low- or moderate- |
| peal process. In fact, it is currently sug- |
| the HAC whenever a comprehensive | continued on page eight |
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| permit is denied by a municipality or | gested that the motion practice has | Inside This Issue |
| granted with conditions that might ren- | had the effect of promoting voluntary |
| der construction of the proposed hous- | settlement through the early resolution |
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| ing uneconomic and therefore imprac- | of issues that are either purely proce- | **From the Deputy Commissioner** . . . . . . . . . . . 2 |
| tical to build. | dural considerations or are based on |
| previously resolved substantive issues | **Legal** |
| A decrease in available buildable land, | of law. Although motions can be made | Municipal Collective Bargaining Request |
| an increase in restrictive local regula- | for Funding Obligations . . . . . . . . . . . . . . . . . . . 2 |
| orally, under the new procedures they |
| tions, and most importantly, a change | **Focus** |
| are usually made in writing. The prac- |
| FY05 Average Single-Family Tax Bills |
| in the availability of qualifying funding |
| tice also allows the parties to request a |
| and Assessed Values. . . . . . . . . . . . . . . . . . . . . 3 |
| sources, have all led to an intensified |
| hearing on the motion, which may be | Procurement of Banking Services. . . . . . . . . . . 7 |
| interest by developers in the use of the |
| held at the discretion of the presiding |
| **DLS Update** |
| comprehensive permit process as a |
| officer. The hearing officer may also |
| Graziano and Sandell Earn Designation. . . . . . . 9 |
| means by which to develop new hous- |
| decide to deny the motion without prej- | Schedule A Reminder . . . . . . . . . . . . . . . . . . . . 9 |
| ing throughout the Commonwealth. | udice or wait to decide the motion until | Municipal Job Duties Online . . . . . . . . . . . . . . . 9 |
| This increased demand for compre- | **DLS Profile** . . . . . . . . . . . . . . . . . . . . . . . . . . . 10 |
| completion of the hearing in the interest |
| hensive permits in turn had resulted in |
| of expediting the hearing on the merits. | State Revenues Eclipse Expectations by |
| $436 Million in FY05 . . . . . . . . . . . . . . . . . . . . 10 |

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| City & Town September 2005 | |  | Division of Local Services 2 |
|  | From the Deputy Commissioner  During the certifi-cation process the Bureau of Local  Assessment has  noticed that some assessors do not | Legal | in Our Opinion |
|  | board recommended the contingent |
| Municipal Collective |
| budget, but indicated that if the bal- |
| Bargaining Request |
| anced budget were adopted, $725,000 |
| make valuation changes as a result | | would have to be reallocated from other |
| for Funding |
| of issues revealed during the public | | departments to the fire department to |
| disclosure process. Some assessors | | meet the minimum staffing obligation. |
| Obligations |
| actually discourage taxpayers from | | The union sought an injunction, pur- |
| reporting valuation matters until the | | by Gary A. Blau |
| suant to Billerica v. International Asso- |
| abatement process. | | In the case of Local 1652, International |
| ciation of Firefighters, Local 1495, 415 |
| The Division of Local Services dis- | | Association of Firefighters v. Town of |
| Mass. 692 (1993), to require an uncon- |
| Framingham, 442 Mass 463 (2004), |
| courages these practices because | | ditional appropriation request. A supe- |
| the Supreme Judicial Court (SJC) ruled |
| we believe they are shortsighted. | | rior court judge so ordered and the |
| that the town bargaining representa- |
| Waiting for the abatement process | | town complied, but appealed the deci- |
| tives’ request for funding an executed |
| to act is problematic for two reasons. | | sion. The town voted to fund the provi- |
| collective bargaining agreement could |
| First, an early review of taxpayer’s | | sion, but also voted the override. The |
| not be made contingent upon the pas- |
| complaints can lead to the revelation | | union requested the case be dismissed |
| sage of a Proposition 21⁄2 override. In |
| of a systemic valuation problem. If it | | as moot, but the SJC agreed to a review |
| this 4–3 decision, the majority ruled that |
| is not corrected as a result of the dis- | | to decide the issue as one that would |
| the collective bargaining law, M.G.L. |
| closure period then only complaining | | be likely to recur and was in need of |
| Ch. 150E, Sec. 7(b) required that when |
| taxpayers who file abatements can | | clarification. |
| an agreement was reached between a |
| be remedied while all other taxpayers | | The SJC held that the contingent appro- |
| union and the town’s chief executive of- |
| with comparable problems are not | |
| ficers, those officers must submit an | priation request was not a good faith |
| afforded similar treatment. Second, | |
| unconditional request for funding to the | request to fully fund the contract. The |
| making changes during the disclo- | |
| legislative body. | majority reviewed the preceding case |
| sure process does not affect overlay | |
| law concerning minimum staffing pro- |
| balances. Waiting until the tax rate | | The facts of the case are straightfor- |
| visions, which had held they were sub- |
| has been set wastes money on | |
| ward. The town and firefighters’ union |
| ject to annual appropriation. Billerica, |
| abatements that could be used for | | entered into a collective bargaining |
| supra & Boston Teacher’s Union, Local |
| productive community purposes. | |
| agreement for July 1, 2000 through |
| 66 v. Boston, 382 Mass. 553 (1981) & |
| Consequently, if the Bureau feels that | | June 30, 2003, which included a mini- |
| 386 Mass. 197 (1982). Nevertheless, in |
| mum staffing provision requiring 30 fire- |
| insufficient time or attention has been | | such circumstances the town executive |
| fighters per shift. In FY02, the second |
| given to the disclosure process, | | officers are required to request funding |
| year of the contract, a 7 percent bud- |
| including not making the requisite | | of the minimum staffing provisions and |
| get shortfall was projected. The town |
| changes prior to tax rate setting, it will | | to support the request, citing several |
| manager and board of selectmen pro- |
| insist that assessors rectify the prob- | | Massachusetts Labor Relations Com- |
| posed a budget requesting funds to |
| lem prior to final certification. Asses- | | mission decisions. |
| cover the minimum staffing provision |
| sors are encouraged to review the | | The SJC majority ruled that nothing in |
| (and to restore all projected budget |
| public disclosure section of the Guide- | |
| cuts), but made the funding vote con- | M.G.L. Ch. 59, Sec. 21C(m) authorizes |
| lines for Development of a Minimum | |
| tingent on the passage of an override | the board of selectmen to submit a bud- |
| Reassessment Program on pages | |
| under M.G.L. Ch. 59, Sec. 21C(m). Al- | get contingent on an override and that |
| 18–19 for compliance. | |
| ternatively, the manager and selectmen | it is town meeting that may make such |
|  | | proposed a balanced budget within the | contingent appropriations. However, |
| town’s levy limit under M.G.L. Ch. 59, | the majority did acknowledge the role |
| Sec. 21C (Proposition 21⁄ 2), which | of the finance committee in making |
| would cut all town departments by 7 | budget recommendations. The majority |
| Gerard D. Perry | | also found that although M.G.L. Ch. 59, |
| percent and therefore would not be suf- |
| Deputy Commissioner | | Sec. 21C(m) was not listed in M.G.L. |
| ficient to fund the minimum staffing pro- |

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| vision as proposed. The manager and | continued on page eight |



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| City & Town September 2005 | Division of Local Services 3 |
| Focus | on Municipal Finance |

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| FY05 Average Single- | they do not submit sufficiently detailed | for the fifth consecutive year. In 2005, |
| data to DLS to determine their average | the average value increased by 14.8 |
| Family Tax Bills and |
| tax bills. Two communities (Hancock | percent, from $307,361 to $352,911. |
| and Wendell) had not set tax rates at | Even in constant dollar terms, the in- |
| Assessed Values |
| the time this article was written. There- | crease reached 11.7 percent (see Fig- |
| fore, they were excluded from the analy- | ure 3). |
| by Scott Dressel |
| sis as well. | Furthermore, the share of the total tax |
| This Focus article reviews fiscal year |
| 2005 single-family tax bills and property | Statewide Trends | burden borne by residential property |
| values across the Commonwealth. As in | owners has increased in each of the |
| Over each of the past 10 years, the av- |
| previous years, this article ranks com- | past five years, from 67.9 percent in |
| erage single-family tax bill has in- |
| munities statewide. It also highlights | 1999 to 72.1 percent in 2005. This is |
| creased in both constant and actual |
| some major trends and discusses the | mainly due to the fact that commercial, |
| dollars (see Figure 2). In actual dollars, |
| impact on single-family tax bills. The | industrial, and personal (CIP) property |
| the annual increase over the prior |
| analyses are based on FY05 data re- | values have not kept pace with the in- |
| year’s tax bill has ranged from 3.8 per- |
| ported to the Department of Revenue’s | creasing residential values. It also re- |
| cent in 1999 to 6.7 percent in 2002. In |
| Division of Local Services (DLS) by the | flects the rollback of Chapter 3 of the |
| 2005, the average bill increased by 5.2 |
| local assessors. | Acts of 2004. |
| percent. This trend has continued even |
| Average single-family tax bills are cal- | as the average single-family tax rate | Several “split rate” communities |
| culated by summing the assessed | across the Commonwealth has de- | adopted Chapter 3 of the Acts of 2004, |
| value of all of the single-family parcels | creased in each of the past seven | temporarily allowing them to increase |
| of each community. Dividing this total | years from a high of $14.92 per $1,000 | the amount by which they shift the tax |
| by the number of parcels results in the | in 1998 to $10.17 per $1,000 in 2005. | burden to CIP taxpayers. Before this |
| average single-family property value. | Much of the increase in the average bill | provision, these communities were re- |
| The average value is divided by one | is attributable to rising residential as- | stricted from taxing CIP properties more |
| thousand and then multiplied by the | sessed values, stagnant growth in the | than 175 percent of the taxes they |
| residential tax rate. | commercial and industrial sectors, and | would have paid under a single rate. |
| The 11 cities and towns that have | relatively flat state aid budgets. | The provision temporarily increased this |
| The average single-family property | limit to 200 percent but started to roll it |
| adopted a residential exemption are |
| back in 2005. By 2009 the communities |
| not included in this analysis because | value realized a double-digit increase |
| that adopted the increased shift will be |

FY2005 Average Single Family Tax Bill

allowed a maximum CIP percentage of 170, down from the preexisting 175. This will likely add to the weight of the tax burden on residential taxpayers in these communities.

Aggregate state aid across the Com-monwealth increased from about $4.81 billion in 2004 to $4.95 billion in 2005. As far back as 2002, the figure was about $5.13 billion. Clearly, state aid

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| **Tax Bill (in dollars)**  500–1,900 (24)  1,900–2,600 (75)  2,600–3,300 (96)  3,300–5,200 (98)  5,200–11,800 (46) | has not kept pace with 2002 growing costs and services. This puts pressure on cities and towns to cover their ex-panding needs through using unused levy capacity or pursuing overrides. |

Excludes communities with Residential Exemptions   
One factor that mitigated the rate of in-crease in the average tax bill was a de-

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| Figure 1 | continued on page six |

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|  | City & Town September 2005 | Division of Local Services 4 |
| FY04 and FY05 Average Single-Family Tax Bills and Assessed Values | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 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152  298  26  209 | 197  179  283  225  33 | 291  116  117  272  42 | 290  129  29  248  157 | 103  301  81  101  205 | 84  202  316  247  280 | 140  206  83  13  156 | 3  77  41  253  213 | 121  237  40  217  14 | 59  45  66 | 131 | 174  99  94  15  146 | 48  93  105  109  216 | | **Pct.** | 1.3 -7.4 -4.4  8.0  2.0 | 6.5  5.3 -1.7  14.0  5.7 | 3.7  4.8  7.8  1.5  3.5 | 11.8  9.4  4.8  10.5  10.0 | 4.2  2.8  1.9  7.9  8.5 | 7.6  4.2  5.8  4.6  8.8 | 7.0  6.3  5.1  12.8  6.5 | 3.6  5.2  4.0  11.8  4.5 | 2.7 -0.1  7.8  4.2  9.2 | 8.2  4.6  1.4 | 3.7 | 7.2  0.2  2.3  7.8  3.6 | 12.8  4.6 -1.1  5.6  6.4 | | **change** | **bill** | | **FY05** | 4,751  3,218  2,075  6,315  2,788 | 2,850  2,985  2,239  2,712  5,783 | 2,167  3,579  3,576  2,298  5,293 | 2,173  3,472  6,015  2,540  3,200 | 3,682  2,052  4,071  3,704  2,823 | 4,053  2,831  1,867  2,542  2,264 | 3,344  2,801  4,054  7,248  3,205 | 9,730  4,119  5,311  2,478  2,751 | 3,538  2,616  5,386  2,735  7,139 | 4,533  5,244  4,404 | 3,446 | 3,020  3,792  3,899  7,094  3,286 | 4,961  3,926  3,660  3,631  2,740 | | **avg.** | **tax bill** | | **FY04** | **avg.** | **tax bill** | 4,689  3,476  2,171  5,845  2,732 | 2,677  2,835  2,277  2,379  5,469 | 2,089  3,416  3,318  2,265  5,112 | 1,943  3,175  5,740  2,299  2,908 | 3,535  1,996  3,995  3,433  2,603 | 3,765  2,718  1,764  2,431  2,080 | 3,124  2,636  3,858  6,428  3,010 | 9,394  3,917  5,107  2,216  2,633 | 3,445  2,618  4,994  2,624  6,535 | 4,190  5,011  4,345 | 3,324 | 2,818  3,783  3,810  6,578  3,171 | 4,400  3,755  3,702  3,440  2,576 | | **Pct.** | 28.8  0.9  14.3  24.9  7.9 | 7.5  27.6  1.8  37.0  13.4 | 8.0  14.2  16.8  8.5  5.7 | 18.3  10.5  9.7  11.5  4.7 | 4.4  5.4  4.0  4.8  54.5 | 28.2  19.4  31.4  16.6  37.3 | 16.7  14.4  22.0  4.1  30.5 | 4.7  4.9  14.8  53.4  29.3 | 9.3  12.2  28.5  6.9  2.5 | 47.3  7.4  21.6 | 16.4 | 60.8  31.4  0.9  5.9  4.2 | 10.6  23.7  12.3  0.5  24.2 | | **change** | **value** | | **FY05** | **avg.** | **value** | 441,531  314,889  163,092  630,860  446,863 | 230,385  278,724  112,514  147,868  580,633 | 146,814  274,448  275,512  175,139  364,311 | 160,514  301,924  488,227  236,104  309,465 | 366,343  144,737  435,378  328,685  308,825 | 286,221  172,628  192,471  180,041  215,666 | 351,213  238,172  250,852  639,120  185,672 | 1,022,2431,070,359  362,927 346,016  310,225 270,348  243,384 158,634  183,882 142,160 | 265,212  256,992  528,022  314,781  922,358 | 385,467  634,829  552,539 | 398,400 | 465,300  402,594  296,249  549,099  348,500 | 348,630  403,029  373,479  313,558  272,860 | | **FY04** | **avg.** | **value** | 342,752  312,003  142,640  505,184  413,975 | 214,316  218,394  110,557  107,909  512,040 | 135,973  240,246  235,979  161,349  344,740 | 135,711  273,222  444,996  211,699  295,490 | 351,005  137,350  418,780  313,525  199,926 | 223,321  144,555  146,475  154,449  157,072 | 300,991  208,184  205,647  613,954  142,255 | 242,615  229,060  411,014  294,521  900,182 | 261,688  590,924  454,499 | 342,342 | 289,306  306,349  293,737  518,360  334,499 | 315,189  325,940  332,652  312,147  219,636 | | **Municipality** | | Hanover  Hanson  Hardwick  Harvard  Harwich | Hatfield  Haverhill  Hawley  Heath  Hingham | Hinsdale  Holbrook  Holden  Holland  Holliston | Holyoke  Hopedale  Hopkinton  Hubbardston  Hudson | Hull  Huntington  Ipswich  Kingston  Lakeville | Lancaster  Lanesborough  Lawrence  Lee  Leicester | Lenox  Leominster  Leverett  Lexington  Leyden | Lincoln  Littleton  Longmeadow  Lowell  Ludlow | Lunenburg  Lynn  Lynnfield  Malden  Manchester | Mansfield  Marblehead  Marion  Marlborough\*  Marshfield | | Mashpee  Mattapoisett  Maynard  Medfield  Medford | Medway  Melrose  Mendon  Merrimac  Methuen | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **FY05** | **tax** | **rate** | 18.55  13.64  1.96  11.57  11.67 | 10.44  16.36  9.80  14.70  11.82 | 17.64  10.28  7.45  10.48  11.75 | 4.57  10.66  11.05  8.44  9.89 | 8.39  12.76  10.14  11.03  10.36 | 16.90  5.23  12.31  10.69  3.05 | 8.16  6.35  10.15  8.52  8.35 | 7.61  5.83  12.85  11.65  10.93 | 11.79  9.17  9.88  12.57  9.07 | 14.31  8.99  15.35  2.26  10.39 | 13.68  13.60  14.76  19.09  13.84 | 9.38  10.03  11.60  12.52  15.62 | | **FY05** | **hi-lo**  ^**rank**^ | | | 192  305  176  325  231 | 9  275  6  106  303 | 203  100  232  87  233 | 317  188  181  5  201 | 311  52  32  136  274 | 104  288  263  85  185 | 222  331  64  264  296 | 321  230  266  330  96 | 76  124  208  267  113 | 258  72  241  333  126 | 226  235  111  177  36 | 128  262  133  28  125 | | **Pct.** | 2.4  4.3  7.8  3.6  7.3 | 5.5  12.4  10.2  9.2  3.3 | 9.7 -2.4  5.4  9.0  20.7 | 3.4  7.3 -2.1  7.0  3.0 | 11.4  2.5  1.1  10.1  18.0 | 5.6  8.2  5.4  5.6  5.3 | 3.4  17.8  8.7  28.1  3.8 | 7.1  3.8  4.9  2.1  4.2 | 3.8  4.2  3.2  5.5  4.5 | -0.9  6.0  4.8  3.4  6.1 | 13.4  1.3  7.9  5.8  5.5 | 5.4  4.1  4.4  9.6  7.0 | | **change** | **bill** | | **FY05** | 2,867  2,034  3,009  1,398  2,654 | 7,804  2,282  8,805  3,651  2,049 | 2,829  3,751  2,649  4,028  2,646 | 1,743  2,883  2,962  9,004  2,835 | 1,949  4,791  5,843  3,402  2,293 | 3,681  2,198  2,385  4,039  2,921 | 2,724  908  4,435  2,376  2,110 | 1,587  2,673  2,365  940  3,878 | 4,129  3,515  2,789  2,353  3,613 | 2,405  4,162  2,587  1,251  3,486 | 2,711  2,631  3,623  2,990  5,688 | 3,475  2,387  3,422  6,057  3,494 | | **avg.** | **tax bill** | | **FY04** | **avg.** | **tax bill** | 2,800  1,951  2,790  1,350  2,473 | 7,396  2,030  7,987  3,342  1,983 | 2,578  3,844  2,514  3,697  2,192 | 1,685  2,687  3,027  8,412  2,752 | 1,749  4,675  5,782  3,089  1,943 | 3,487  2,031  2,263  3,825  2,775 | 2,635  771  4,081  1,855  2,032 | 1,482  2,576  2,254  921  3,720 | 3,978  3,372  2,703  2,231  3,456 | 2,428  3,928  2,468  1,210  3,285 | 2,390  2,596  3,357  2,827  5,392 | 3,297  2,293  3,279  5,524  3,266 | | **Pct.** | 1.8  33.2  0.7  1.6  24.3 | 20.2  7.0  19.1  38.2  15.4 | 5.4  3.7  18.1  6.3  27.9 | 10.3  13.9  45.9  14.3  25.8 | 40.5  13.0  12.9  8.4  58.3 | 29.5  5.9  16.7  12.7  21.1 | 6.7  17.3  9.1  23.9  35.9 | 15.5  34.9  12.8  2.0  3.3 | 17.2  25.5  9.8  52.8  12.4 | 33.4  13.3  18.2  11.2  10.4 | 26.0  1.9  7.5  16.7  17.7 | 14.5  36.1  15.3  9.3  19.4 | | **change** | **value** | | **FY05** | **avg.** | **value** | 154,579 151,845  149,123 111,958  1,524,5151,535,213  120,825 118,976  227,442 182,925 | 747,522  139,492  898,455  248,377  173,323 | 160,349  364,921  355,635  384,309  225,173 | 381,410 345,909  270,433 237,372  268,064 183,705  933,6731,066,814  286,669 227,853 | 232,329  375,462  576,186  308,389  221,286 | 217,798  420,278  193,718  377,850  957,862 | 333,822  143,031  436,991  278,862  252,734 | 208,549  458,494  184,037  80,673  354,761 | 350,237  383,268  282,320  187,162  398,397 | 168,050  463,014  168,511  553,686  335,468 | 198,144  193,450  245,488  156,645  410,961 | 370,517  238,028  295,014  483,780  223,683 | | **FY04** | **avg.** | **value** | 622,072  130,307  754,200  179,663  150,231 | 152,170  352,031  301,070  361,422  176,080 | 165,313  332,289  510,324  284,409  139,808 | 168,204  396,729  166,035  335,229  790,712 | 312,929  121,961  400,496  225,101  185,942 | 180,539  339,818  163,097  79,063  343,485 | 298,845  305,456  257,198  122,519  354,411 | 126,002  408,780  142,506  497,948  303,870 | 157,226  189,787  228,401  134,255  349,227 | 323,559  174,934  255,967  442,646  187,276 | | **Municipality** | | Chesterfield  Chicopee  Chilmark  Clarksburg  Clinton | Cohasset  Colrain  Concord  Conway  Cummington | Dalton  Danvers  Dartmouth  Dedham  Deerfield | Dennis  Dighton  Douglas  Dover  Dracut | Dudley  Dunstable  Duxbury  E. Bridgewater  E. Brookfield | E. Longmeadow  Eastham  Easthampton  Easton  Edgartown | Egremont  Erving  Essex  Everett  Fairhaven | Fall River  Falmouth  Fitchburg  Florida  Foxborough | Framingham  Franklin  Freetown  Gardner  Georgetown | Gill  Gloucester  Goshen  Gosnold  Grafton | Granby  Granville  Grt. Barrington  Greenfield  Groton | Groveland  Hadley  Halifax  Hamilton  Hampden | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **FY05** | **tax** | **rate** | 10.81  13.81  10.90  17.56  13.45 | 4.95  14.24  16.69  11.51  3.63 | 10.94  13.56  11.81  13.42  13.74 | 9.74  10.09  11.85  9.48  9.07 | 6.05  11.72  10.12  11.18  15.11 | 10.31  10.69  7.82  12.12  17.20 | 10.04  11.00  11.52  12.22  13.97 | 6.69  13.10  10.53  11.64 | 8.38  6.06  9.76  14.42  10.62 | 16.26 | 15.04  8.10 | 9.42  12.62  11.97  17.08  9.45 | 3.94  13.49 | 10.19  18.76 | | **FY05** | **hi-lo**  ^**rank**^ | | 110  18  228  316  270 | 252  57  56  30  114 | 58  186  215  239  54 | 323  219  243  214  254 | 211  260  320  39  158 | 229  10  269  60  238 | 70  130  195  302  23 | 227  21  24  67 | 183  236  139  196  246 | 190 | 271  178 | 75  4  142  218  256 | 189  63 | 328  278 | | **Pct.** | 0.0  5.4  6.8  7.8  5.9 | 2.9  3.4  13.5  5.2  6.3 | 3.1  15.6 -0.8  5.7  7.7 | 4.2  9.4  10.2  13.1  5.6 | 4.1  14.8  6.1  8.1  2.3 | 5.1  4.0  3.1  8.0  14.4 | 4.3  9.1  9.7 -9.1  8.7 | 5.0  2.9  1.6  16.6 | 3.3  4.3  6.0  5.6  4.6 | 5.6 | 7.8  8.3 | 9.8  2.3  3.6  5.6  6.9 | 3.7  6.1 | 4.5 -0.7 | | **change** | **bill** | | **FY05** | **avg.** | **tax bill** | 3,623  6,900  2,688  1,847  2,320 | 2,481  4,564  4,660  6,009  3,588 | 4,542  2,905  2,748  2,606  4,713 | 1,553  2,729  2,580  2,750  2,469 | 2,784  2,391  1,657  5,440  3,187 | 2,684  7,686  2,342  4,519  2,609 | 4,247  3,449  2,863  2,050  6,516 | 2,689  6,660  6,399  4,384 | 2,945  2,616  3,344  2,851  2,546 | 2,875 | 2,301  2,985 | 4,147  9,224  3,328  2,732  2,407 | 2,879  4,467 | 1,542  2,269 | | **FY04** | **avg.** | **tax bill** | 3,623  6,549  2,517  1,713  2,191 | 2,411  4,416  4,107  5,710  3,376 | 4,406  2,514  2,770  2,466  4,377 | 1,490  2,495  2,341  2,432  2,337 | 2,675  2,083  1,562  5,031  3,116 | 2,553  7,388  2,272  4,183  2,280 | 4,073  3,162  2,609  2,254  5,996 | 2,561  6,471  6,297  3,760 | 2,850  2,509  3,156  2,699  2,435 | 2,723 | 2,135  2,756 | 3,776  9,016  3,211  2,586  2,251 | 2,775  4,212 | 1,475  2,286 | | **Pct.** | | **change** | **value** | 12.7  7.1  15.2  4.6  16.1 | 38.2  14.4  18.3  4.9  35.6 | 0.3  13.5  13.2  19.9  9.8 | 18.1  44.6  8.8  55.8  16.9 | 13.7  18.5  4.0  9.5  13.0 | 6.0  4.2  20.3  12.1 -0.1 | 13.4  8.3  6.8  2.3  3.0 | 15.7  4.7  18.4  15.2 | 17.7  25.4  23.0  31.9  13.3 | 2.1 | 8.9  8.3 | 6.8  1.1  21.3  14.2  50.7 | 18.5  3.2 | 21.0  7.7 | | **FY05** | **avg.** | **value** | 335,172  499,657  246,611  105,164  172,477 | 501,149  320,493  279,238  522,042  988,564 | 415,167  214,231  232,679  194,193  343,035 | 159,437  270,436  217,684  290,074  272,169 | 460,173  203,985  163,713  486,567  210,906 | 260,318  718,971  299,546  372,862  151,697 | 422,989  313,531  248,535  167,719  466,413 | 401,984  508,428  607,716  376,617 | 351,407  431,736  342,577  197,678  239,735 | 176,802 | 152,959  368,476 | 440,243  730,874  278,029  159,935  254,698 | 730,816  331,102 | 151,334  120,961 | | **FY04** | **avg.** | **value** | 297,469  466,751  214,000  100,564  148,567 | 362,514  280,213  236,015  497,785  729,143 | 414,125  188,756  205,506  161,899  312,432 | 135,002  187,001  200,116  186,243  232,777 | 404,619  172,171  157,431  444,397  186,570 | 245,500  689,809  249,073  332,550  151,905 | 372,946  289,516  232,737  164,010  452,878 | 347,540  485,822  513,225  326,914 | 298,439  344,173  278,533  149,925  211,575 | 173,103 | 140,433  340,233 | 412,259  723,044  229,224  140,061  169,010 | 616,717  320,799 | 125,026  112,365 | | **Municipality** | | Abington  Acton  Acushnet  Adams  Agawam | Alford  Amesbury  Amherst  Andover  Aquinnah | Arlington  Ashburnham  Ashby  Ashfield  Ashland | Athol  Attleboro  Auburn  Avon  Ayer | Barnstable  Barre  Becket  Bedford  Belchertown | Bellingham  Belmont  Berkley  Berlin  Bernardston | Beverly  Billerica  Blackstone  Blandford  Bolton | Boston\*  Bourne  Boxborough  Boxford  Boylston | Braintree  Brewster  Bridgewater  Brimfield  Brockton | Brookfield  Brookline\*  Buckland  Burlington  Cambridge\* | | Canton  Carlisle  Carver  Charlemont  Charlton | Chatham  Chelmsford  Chelsea\*  Cheshire  Chester | | | | |

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| City & Town September 2005 | Division of Local Services 5 | |
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Boylston  W. Bridgewater | W. Brookfield  W. Newbury  W. Springfield  W. Stockbridge  W. Tisbury | Westborough  Westfield  Westford  Westhampton  Westminster | Weston  Westport  Westwood  Weymouth  Whately | Whitman  Wilbraham  Williamsburg  Williamstown  Wilmington | Winchendon  Winchester  Windsor  Winthrop  Woburn | Worcester  Worthington  Wrentham  Yarmouth | **State totals**  \*Cities and towns  analysis.  ^This category ran  Hancock and We |   excluded from this table. | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **FY05** | **tax** | **rate** | 5.56  10.84  9.80  10.25  12.57 | 8.86  10.13  9.65  9.21  11.47 | 8.59  3.59  10.02  8.32  14.40 | 10.99  11.38  9.74  9.16  9.54 | 8.34  13.19  9.48  10.55  15.58 | 12.74  12.36  14.83  11.02  9.74 | 18.30 | 14.72  14.09 | 12.68  11.50  14.71  8.70  17.51 | 13.03  6.52  10.46  10.72  14.36 | 12.35  13.46  14.41  10.28  11.29 | 8.09  8.64  9.91  10.10 | 5.52  12.06  13.52  4.65  11.85 | | **FY05** | **hi-lo**  ^**rank**^ | | | 101  108  193  159  44 | 173  191  167  161  162 | 71  332  97  319  277 | 221  115  224  312  118 | 199  318  74  175  22 | 164  259  2  194  137 | 102 | 207  184 | 20  300  223  314  293 | 95  198  89  143  27 | 149  7  148  155  37 | 291  282  315  141 | 329  25  153  171  88 | | **Pct.** | 12.3 -0.1  2.5  14.3  10.3 | 3.9  11.4  4.4  6.4  5.3 | 5.1  9.2  2.4  7.1  2.8 | 14.8  5.1  4.6  4.6  8.5 | 9.4  3.3  2.7  3.3  2.1 | 6.5  23.1  3.1  2.8  4.1 | 7.9 | 3.2  1.5 | 5.5  9.0  4.3  11.9  3.0 | 7.8  23.5  4.5  4.4  6.9 | 1.1  0.9  21.2  4.9  2.2 | 9.8  9.5 -1.4  6.4 | 4.5  7.0  7.8  0.4  2.9 | | **change** | **bill** | | **FY05** | 3,705  3,637  2,867  3,166  5,279 | 3,028  2,875  3,078  3,113  3,112 | 4,242  512  3,853  1,694  2,271 | 2,726  3,588  2,716  1,901  3,575 | 2,838  1,709  4,151  3,011  6,628 | 3,081  2,400  9,889  2,866  3,374 | 3,686 | 2,796  2,922 | 6,667  2,062  2,719  1,857  2,118 | 3,885  2,841  4,012  3,302  6,075 | 3,249  8,101  3,250  3,208  5,615 | 2,177  2,257  1,850  3,343 | 1,040  6,363  3,214  3,040  4,024 | | **avg.** | **tax bill** | | **FY04** | **avg.** | **tax bill** | 3,300  3,639  2,797  2,771  4,787 | 2,914  2,580  2,949  2,925  2,956 | 4,035  469  3,761  1,581  2,209 | 2,374  3,413  2,597  1,818  3,295 | 2,595  1,655  4,040  2,914  6,491 | 2,894  1,949  9,591  2,788  3,240 | 3,417 | 2,710  2,879 | 6,318  1,892  2,607  1,660  2,056 | 3,604  2,301  3,841  3,164  5,685 | 3,215  8,025  2,682  3,058  5,496 | 1,982  2,062  1,876  3,143 | 995  5,946  2,982  3,027  3,911 | | **Pct.** | 10.1  15.8  15.9  7.8  7.3 | 13.4  55.7  20.9  63.6  22.0 | 7.4  9.2  16.1  75.7  9.0 | 18.6  8.2  9.2  7.1  16.0 | 13.2  14.0  8.4  36.9  7.3 | 0.9  24.4  4.8  10.7  6.1 | 24.9 | 0.6  9.3 | 6.5  11.7  1.2  8.0  11.7 | 4.2  83.8  21.4  23.1  8.9 | 52.8  0.9  24.1  25.8  9.7 | 74.5  16.3  15.9  9.4 | 1.5  8.2  12.2  27.8  10.2 | | **change** | **value** | | **FY05** | **avg.** | **value** | 666,283  335,481  292,536  308,881  419,960 | 341,718  283,853  318,932  338,011  271,332 | 493,806  142,572  384,512  203,629  157,715 | 248,035  315,270  278,900  207,578  374,699 | 340,237  129,597  437,869  285,408  425,412 | 241,844  194,153  666,814  260,099  346,425 | 201,398 | 189,912  207,408 | 525,798  179,336  184,851  213,442  120,944 | 298,124  435,685  383,534  307,990  423,035 | 263,062  601,849  225,541  312,091  497,314 | 269,106  261,262  186,636  331,007 | 188,337  527,573  237,700  653,665  339,539 | | **FY04** | **avg.** | **value** | 605,432  289,723  252,481  286,550  391,412 | 301,320  182,303  263,742  206,602  222,417 | 459,570  130,520  331,076  115,928  144,688 | 209,183  291,487  255,384  193,821  323,007 | 300,652  113,676  404,046  208,450  396,294 | 239,571  156,059  636,434  234,919  326,582 | 161,199 | 188,732  189,769 | 493,575  160,597  182,661  197,668  108,290 | 286,029  237,016  315,884  250,154  388,311 | 172,132  596,201  181,723  248,182  453,487 | 154,204  224,667  161,071  302,507 | 185,625  487,405  211,934  511,297  307,983 | | **Municipality** | | Provincetown  Quincy  Randolph  Raynham  Reading | Rehoboth  Revere  Richmond  Rochester  Rockland | Rockport  Rowe  Rowley  Royalston  Russell | Rutland  Salem  Salisbury  Sandisfield  Sandwich | Saugus  Savoy  Scituate  Seekonk  Sharon | Sheffield  Shelburne  Sherborn  Shirley  Shrewsbury | Shutesbury  Somerset\*  Somerville\*  S. Hadley  Southampton | | Southborough  Southbridge  Southwick  Spencer  Springfield | Sterling  Stockbridge  Stoneham  Stoughton  Stow | Sturbridge  Sudbury  Sunderland  Sutton  Swampscott | Swansea  Taunton  Templeton  Tewksbury  Tisbury\* | Tolland  Topsfield  Townsend  Truro  Tyngsborough | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **FY05** | **tax** | **rate** | 10.85  16.57  10.19  11.83  11.58 | 11.60  11.32  10.54  15.90  13.01 | 15.06  6.58  13.20  4.98  7.86 | 10.60  9.61  7.72  11.37 | 13.73  7.22  13.02  8.45  10.52 | 9.48  12.50  12.22  11.52  9.29 | 10.54  11.12  12.85  13.32  9.06 | 13.72  10.72  10.60  8.27  6.07 | 8.95  14.21  4.39  7.41  11.90 | 14.62  12.85  8.30  15.79  10.06 | 10.12  16.00  13.78  10.48  15.65 | 13.04  11.80  10.43  12.52  12.44 | | **FY05** | **hi-lo**  ^**rank**^ | | 169  265  55  132  234 | 80  168  47  328  257 | 273  292  245  324  79 | 68  38  327  287 | 187  294  281  123  61 | 16  51  326  43  165 | 306  50  166  49  242 | 285  147  34  182  145 | 304  307  180  322  250 | 261  98  210  92  122 | 160  299  163  317  284 | 279  112  151  65  82 | | **Pct.** | 6.2  6.0  3.8  5.4  0.3 | 5.3  3.3  3.6 -2.6 -7.1 | -2.0  3.0  7.2 -3.2  3.5 | 4.7  5.2  0.9  5.3 | 10.1  3.7  2.2  4.9  8.2 | 3.2  6.7  4.4  2.7  8.0 | 1.8  13.7  4.5 -0.2  0.5 | 15.3  5.8  2.9  5.8  1.9 | 9.2  4.0  5.9  7.3  4.0 | 4.6  4.4  3.1 -5.7  2.6 | 5.1  0.5  5.5  5.2  3.8 | 14.6  8.9 -0.3  6.5  6.8 | | **change** | **bill** | | **FY05** | **avg.** | **tax bill** | 3,067  2,371  4,695  3,424  2,643 | 4,083  3,069  5,064  1,106  2,406 | 2,295  2,154  2,555  1,429  4,101 | 4,303  5,517  1,276  2,224 | 2,901  2,116  2,257  3,523  4,508 | 7,047  4,859  1,376  5,288  3,080 | 1,995  4,878  3,079  4,891  2,581 | 2,235  3,261  5,730  2,961  3,287 | 2,044  1,985  2,985  1,559  2,519 | 2,389  3,800  2,787  3,937  3,535 | 3,121  2,064  3,100  1,866  2,239 | 2,269  3,620  3,223  4,430  4,064 | | **FY04** | **avg.** | **tax bill** | 2,888  2,236  4,525  3,248  2,634 | 3,878  2,971  4,886  1,136  2,591 | 2,341  2,092  2,383  1,476  3,961 | 4,108  5,242  1,264  2,113 | 2,635  2,041  2,208  3,358  4,165 | 6,831  4,553  1,318  5,148  2,853 | 1,960  4,290  2,947  4,902  2,567 | 1,939  3,083  5,566  2,799  3,227 | 1,872  1,909  2,820  1,453  2,423 | 2,283  3,639  2,704  4,177  3,446 | 2,969  2,054  2,939  1,774  2,157 | 1,980  3,323  3,234  4,160  3,807 | | **Pct.** | | **change** | **value** | 14.2  24.8  7.7  6.4  30.2 | 44.1  40.6  19.2 -0.5  14.0 | 12.3  26.8  7.4  2.3  11.2 | 0.5  3.5  23.4  14.5 | 1.2  0.5  9.9  7.0  47.0 | 11.0  1.9  13.5  4.9  49.1 | 0.6  19.6  8.8  3.3  46.7 | 7.4  17.6  28.0  23.0  14.6 | 40.8  32.8  6.3  1.3  29.8 | 14.7  4.4  0.5  22.2  19.7 | 37.6  19.3  0.7  16.6  34.2 | 31.8  21.1  12.8  35.7  9.1 | | **FY05** | **avg.** | **value** | 282,641  143,097  460,745  289,429  228,240 | 351,973  271,069  480,409  69,564  184,954 | 152,404  327,336  193,537  286,908  521,766 | 405,943  574,089  165,314  195,621 | 211,281  293,141  173,365  416,897  428,562 | 743,345  388,731  112,625  459,013  331,525 | 189,243  438,647  239,587  367,221  284,893 | 162,867  304,202  540,543  357,995  541,542 | 228,375  139,689  679,982  210,422  211,651 | 163,440  295,711  335,804  249,304  351,351 | 308,439  129,008  224,949  178,062  143,036 | 174,040  306,781  308,979  353,844  326,713 | | **FY04** | **avg.** | **value** | 247,492  114,658  427,666  272,036  175,337 | 244,334  192,789  403,116  69,895  162,214 | 135,697  258,214  180,234  280,563  469,343 | 403,904  554,681  133,993  170,851 | 208,833  291,640  157,729  389,594  291,493 | 669,688  381,609  99,215  437,771  222,385 | 188,106  366,655  220,271  355,505  194,213 | 151,588  258,619  422,269  290,977  472,469 | 162,180  105,214  639,418  207,624  163,049 | 142,450  283,201  334,202  203,945  293,540 | 224,237  108,128  223,465  152,699  106,562 | 132,004  253,239  273,821  260,680  299,497 | | **Municipality** | | Middleborough  Middlefield  Middleton  Milford  Millbury | Millis  Millville  Milton  Monroe  Monson | Montague  Monterey  Montgomery  Mt. Washington  Nahant | Nantucket\*  Natick  Needham  New Ashford  New Bedford | New Braintree  New Marlborough  New Salem  Newbury  Newburyport | Newton  Norfolk  N. Adams  N. Andover  N. Attleborough | N. Brookfield  N. Reading  Northampton  Northborough  Northbridge | Northfield  Norton  Norwell  Norwood  Oak Bluffs | Oakham  Orange  Orleans  Otis  Oxford | Palmer  Paxton  Peabody  Pelham  Pembroke | Pepperell  Peru  Petersham  Phillipston  Pittsfield | Plainfield  Plainville  Plymouth  Plympton  Princeton | | | | Table 1 |

|  |  |
| --- | --- |
| City & Town September 2005 | Division of Local Services 6 |
| FY05 Average Single-Family Tax Bills and Assessed Values | continued from page three |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
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In FY04, communities passed overrides and capital exclusions that totaled $41.8 million. In FY05, the total was $30.5 million. This was the second year in a row with such a decrease.  Debt excluded under Proposition 21⁄2 increased slightly in FY05. Statewide, the amount of excluded debt only went up from about $313.9 million in 2004 to $314.6 million in 2005. However, during the four year period from 2002 to 2005, the amount jumped by more than 17 percent. Excluded debt service adds to the maximum allowable levy for cities and towns and therefore directly impacts the tax bill.  Community Trends  Table 1 shows the average single-family tax bill and average assessed value for all 338 communities in the study. It com-pares these figures to those of FY04 and it ranks the communities from high to low for the FY05 tax bill.  The five communities with the highest average tax bills in FY04 retained their rankings in FY05. They are: Weston ($11,767), Sherborn ($9,889), Lincoln ($9,730), Carlisle ($9,224), and Dover ($9,004). Not surprisingly, these towns also all ranked among the highest with respect to average assessed property value. The five communities with the lowest tax bills also remained un-changed: Rowe ($512), Erving ($908), Florida ($940), Tolland ($1,040), and Monroe ($1,106). These towns are all in the lower 20 percent of average as-sessed values. Statewide, the correla-tion between the average tax bill and average assessed value is generally strong with a few exceptions. For ex-ample, communities on the Cape and Islands tend to have high assessed values but lower tax bills due to the large number of seasonal properties whose residents have a lower demand for services. An even stronger correla-tion exists between average household income and average tax bill. All but |

continued on page seven

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| City & Town September 2005 |  | Division of Local Services 7 |
| Procurement of | quires three price quotations. Contracts | OIG recommends that all banking serv- |
| costing $5,000 or less must be entered | ices be procured competitively. Having |
| Banking Services |
| into using sound business practices. | banks compete over a municipality’s |
| There are seven exemptions to Chapter | business allows a treasurer to assess |
| Massachusetts Office of the Inspector General |
| what is available and ensures that the |
| The Office of the Inspector General | 30B that are relevant to municipal trea- |
| municipality is getting the best value. |
| surers. For example, banking services |
| (OIG) has issued Banking Services |
| obtained under a compensating bal- | Additionally, the need to re-procure |
| Procurement Guide for Local Govern- |
| ance agreement are governed by | services prompts a review of the need |
| ment Treasurers to clarify the pro- |
| M.G.L. Ch. 44, Section 53F and there- | for those services and the quality of the |
| curement rules for obtaining banking |
| fore exempt from Chapter 30B. The De- | services currently being received. |
| services. The guide provides a brief |
| partment of Revenue, Division of Local | This Office recommends that munici- |
| overview of M.G.L. Ch. 30B, provides |
| Services, Bureau of Accounts is respon- |
| recommendations for banking service |
| palities always enter into written agree- |
| sible for the interpretation and enforce- |
| procurement, and identifies resources |
| ments or contracts for banking serv- |
| ment of the compensating balance law. |
| for local officials. |
| ices. A written agreement, contract, or |

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| The Commonwealth’s cities and towns | Additionally, the issuance of bonds, | any written documentation between a |
| notes, or securities is exempt from | municipality and a bank can ensure that |
| may obtain a wide range of services |
| Chapter 30B. The following services | the municipality is fully complying with |
| from banking institutions including col- |
| can safely be considered to be a part | public records requirements as well as |
| lection services, depository account |
| of a bond issuance: structuring of the | meeting the responsibility of sound |
| services, disbursement services, credit |
| maturity schedule; preparation of the | business practices. |
| services and investment services. |
| official statement; verifying legal docu- | Finally, the OIG recommends that trea- |
| Chapter 30B, the Uniform Procurement |
| ments; the acquisition of a credit rating; |
| surers consider the protection of the |
| Act, establishes procedures that most |
| the obtaining of approval from govern- |
| taxpayer’s money. When taking a risk |
| local government jurisdictions must fol- | ment agencies; the advertisement of |
| with taxpayers’ money, it is imperative |
| low for the acquisition and disposition |
| the proposed sale; the distribution of |
| that the risk be an educated one. There- |
| of supplies, equipment, services, and | the official statement to potential bid- |
| fore, treasurers should conduct a thor- |
| real property. |
| ders; and the filing of initial and annual |
| ough review of the qualifications, expe- |
| Chapter 30B requires a competitive | disclosure documents with federal and |
| rience, and expertise of any financial/ |
| state regulatory agencies. |
| procurement process using an Invita- |
| investment advisor and/or consultant. |
| tion for Bids or Request for Proposals | Numerous recommendations are pro- |
| For a copy of this guide, please visit |
| for banking service contracts estimated |
| vided in the guide for jurisdictions to |
| our website at www.mass.gov/ig. Ques- |
| to cost $25,000 or more. For contracts | follow for all banking service procure- |
| tions can be submitted by telephone |
| estimated to cost less than $25,000, |
| ments and contracts. For example, the |
| by calling 617-727-9140 or by mail. ■ |
| but more than $5,000, Chapter 30B re- |
| FY05 Average Single-Family Tax Bills and Assessed Values | continued from page six |
| one of the communities with the 50 | in 2005. There were 64 cities and towns | in 2005. Only one of the 64 communi- |
| highest tax bills have average incomes | in which the average value increased | ties with increases under 5 percent had |
| in the top 20 percent statewide. | by less than 5 percent. However, of the | a recertification in 2005. Of the cities |
| In FY05, 11 communities experienced | 148 communities that had increases | and towns below the statewide increase |
| above the statewide average (14.8 per- | average, 82 percent were also non- |
| increases in their average tax bills that |
| cent), 56 communities had increases | certification communities. These figures |
| were greater than 15 percent (ranging |
| greater than 30 percent. Of these, 15 | reflect the fact that leading up to 2005, |
| from 15.3 percent to 28.1 percent). All |
| were greater than 50 percent. Swansea, | several communities were not yet per- |
| but one of these communities also saw |
| Royalston, and Stockbridge each ex- | forming interim year adjustments to val- |
| their average assessed values increase |
| perienced increases above 70 percent. | ues. Now that interim year adjustments |
| by at least 10 percent. Four of the |
| Further analysis of the average as- | are required for all communities, such |
| eleven successfully passed Proposition |
| sudden and uneven jumps in average |
| 21⁄2 overrides. | sessed values show a correlation to |
| assessed value should not occur as |
| While all but five communities across | DLS’ community recertification sched- |
| frequently. ■ |
| ule. All but six of the 56 communities |
| the state experienced increases in the |
| with value increases over 30 percent |
| average assessed value, the magni- |
| just completed a triennial recertification |
| tude of the changes varied dramatically |

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| City & Town September 2005 |  |  | Division of Local Services 8 |
| HAC Appeals | continued from page one | Legal | continued from page two |

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| income units, or the municipality may | prehearing conference. Witnesses | Ch.150E, Sec. 7(d) as a provision su- |
| show that it has an affordable housing | whose testimony is prefiled will be re- | perceded by a conflicting provision of a |
| plan approved by the Department of | quired to appear for cross-examination | collective bargaining agreement, sec- |
| Housing and Community Development | during the hearing, unless the parties | tion 7(d) listed only statutes specifically |
| and the municipality has met the yearly | agree otherwise. All cross-examination | dealing with terms and conditions of |
| minimal requirements for compliance | will now normally be completed on con- | employment, which are the only such |
| with that plan. | secutive days, which will also aid in ex- | provisions intended to be superceded |
| Either party may also submit a motion | pediting the hearing process. In con- | by such an agreement. M.G.L. Ch. 59, |
| junction with the prefiled testimony, a | Sec. 21C(m) is not a statute dealing |
| for summary decision at any time prior |
| party may make a motion for directed | with terms and conditions of employ- |
| to the conclusion of the formal hearing |
| decision in its favor after the submission | ment, but is a provision intended to au- |
| proceedings. This may be done with or |
| of prefiled testimony, on the grounds | thorize appropriations contingent on a |
| without supporting affidavits or memo- |
| that upon the facts or the law the non- | ballot vote to override the tax levy limits |
| randum of law. The motion may request |
| moving party has failed to prove a ma- | imposed by law. The town cited several |
| that the hearing officer decide all or |
| terial element of its case or defense. | cases that said the labor relations com- |
| only part of the issues in dispute. The |
| Promoting Affordable Housing | mission would not dictate the funding |
| amount of time necessary for the HAC |
| source of an appropriation request, but |
| to render a decision on summary deci- |
| Since its enactment, the Comprehen- | in all the cases the commission had re- |
| sion varies based on the nature and |
| sive Permit Law has been an effective | quired the towns to submit a full fund- |
| number of arguments presented and |
| means by which to ensure the contin- | ing request. |
| whether the decision will be dispositive |
| ued construction of affordable housing. |
| The dissent emphasized that contingent |
| of the entire appeal, which might require |
| It has been estimated that this law has |
| review and a vote by the full Committee. | appropriations had become a regular |
| resulted in the development of more |
| The Use of Prefiled Direct Testimony | tool in the budgeting process and that |
| than 30,000 housing units in approxi- |
| it could be harmonized with chapter |
| mately 200 Massachusetts cities and |
| In addition to the use of the motions | 150E. Justice Sosman pointed out that |
| towns. The changes in procedure dis- |
| practice, prefiled testimony reduces | many appropriations required steps |
| cussed herein have resulted both in a |
| the amount of time needed for disposi- | from other parties before they might be |
| decrease in the amount of time needed |
| tion of an appeal by limiting the hear- | finalized, and a Proposition 21⁄2 contin- |
| to resolve an appeal and also appear |
| ing to cross-examination on the issues | gent request was merely one such ap- |
| to be promoting the resolution of cases |
| established as part of the prefiled testi- | propriation. The dissent further sug- |
| through voluntary settlement. Municipal- |
| mony. However, this procedure is not | gested that eliminating this provision |
| ities can access Recent Decisions by |
| necessarily appropriate for all cases. | might make more executive officers re- |
| the HAC, as well as review its Regula- |
| Occasionally the presiding officer may | luctant to agree to minimum staffing |
| tions, Standing Orders and Guidelines |
| determine that it is more appropriate to | provisions in the future. It pointed out |
| for Local Review of Comprehensive |
| require that all of the testimony in a par- | that in this case there was no claim |
| Permits at www.mass.gov/dhcd/com |
| ticular case be oral testimony. Dead- | that the executive officers did not fully |
| ponents/hac. ■ |
| lines for prefiled testimony are estab- | support the appropriation and the |
| lished by HAC Standing Order No. | Glenna Sheveland is an associate with Petrini & | override vote. |
| 04-02, which directs that the prefiled | Associates, P.C., in Framingham, and formerly |
| Finally, while the case does require the |
| testimony of both parties be completed | was Counsel to the Housing Appeals Committee. |
| executive officers to place a non-con- |
| within 16 weeks from the date of the |
| tingent article on the warrant to fund a |

minimum staffing provision, it did not   
require the town meeting to take a non-  
contingent vote. The finance committee   
still appears free to move that the vote   
be made contingent on passage of an   
override, as well as any town citizen,   
and town meeting could so vote. ■

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| City & Town September 2005 | Division of Local Services 9 |

DLS Update

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| Graziano and Sandell Earn | Schedule A Reminder | Municipal Job Duties Online |
| Designation | Schedule A is a detailed statement of | The Division of Local Services’ (DLS) |
| revenues and expenditures that cities | Technical Assistance Section has pub- |
| Deputy Commissioner Gerard D. Perry |
| and towns must prepare and submit to | lished a list of the legal duties and |
| has announced that Joanne Graziano |
| the Department of Revenue each fiscal | responsibilities of the accountant, trea- |
| and Grace Sandell of the Bureau of |
| year no later than October 31. Town ac- | surer, collector and the assessing de- |
| Local Assessment have earned the In- |
| countants and city auditors usually are | partment on the DLS website (www. |
| ternational Association of Assessing |
| responsible for completing Schedule | mass.gov/dls). This information on “Job |
| Officers’ (IAAO) designation of Assess- |
| A. This information is added to the Di- | Responsibilities” is listed under the |
| ment Administration Specialist (AAS). |
| vision of Local Services’ (DLS) Munici- | heading “Financial Management As- |
| Joanne is the Bureau’s certification su- | pal Data Bank, and is used by many | sistance.” The direct link is www.mass. |
| pervisor and Grace is a certification | state agencies and the Legislature for | gov/dls/mdmstuf/Technical\_Assist |
| advisor. | research and analysis of various pro- | ance/Jobs/jobs\_index.htm. |
| According to the IAAO, “[T]he purpose | grams. DLS also provides Schedule A | The duties and responsibilities of mu- |
| data to the U.S. Census Bureau for use |
| of the AAS designation is to recognize | nicipal finance officers, as well as ap- |
| by federal agencies. |
| professionalism and competency in ad- | pointed or elected boards, are rooted in |
| ministration of a variety of functions for | Section 3 of the state budget autho- | state law and regulations. Explanations |
| property tax purposes.” | rizes the Commissioner of Revenue to | and guidelines are also included in op- |
| To qualify for the AAS designation can- | delay payment of state aid to cities | erations manuals published by the var- |
| and towns that miss the filing deadline. | ious professional organizations, often |
| didates must fulfill certain requirements, |
| In January and May 2005, DLS sent re- | times in collaboration with DLS. |
| such as successful completion of sev- |
| minders to several communities advis- | This section summarizes, and provides |
| eral IAAO courses, an assessment ad- |
| ing them to submit these reports or |
| ministration case study examination, | links to the legal citations of, funda- |
| face a delay in receiving local aid pay- |
| and have at least three years’ experi- | mental job responsibilities for financial |
| ments. Some communities complied |
| ence in the assessment field. The can- | officers that are critical to sound finan- |
| with this notice. Others experienced |
| didate must also pass a four-hour AAS | cial management practices. |
| delays in receiving their third and fourth |
| master examination. |
| In addition to Job Responsibilities, |
| quarter state aid payments because |
| Marilyn H. Browne, chief of the Bureau | they still had not submitted Schedule A. | other sections under Financial Man- |
| of Local Assessment, said, “Joanne | Deputy Commissioner Gerard D. Perry | agement Assistance include Best |
| and Grace’s most recent achievement | Practices, Restructuring City and Town |
| is urging cities and towns to make |
| exemplify their professionalism and | Government, and Benchmarks and |
| every effort to comply with the Sched- |
| steadfast search for knowledge in the | Spreadsheets. This site also includes |
| ule A filing deadline. If your community |
| appraisal and assessment administra- | links to the Open Meeting Law Guide- |
| experiences any problem with filing the |
| tion fields. They are to be commended.” | lines, the School Building Authority, the |
| Schedule A, your Bureau of Accounts |
| Joanne has worked for the Division of | Massachusetts General Laws and var- |
| field representative is available to offer |
| ious DLS publications. ■ |
| Local Services for four years and su- | assistance or answer questions regard- |
| pervises a staff of 10 appraisal certifi- | ing this matter. |
| cation advisors who work in the Boston |

and regional offices. Grace has worked   
for the Division for almost seven years.   
She works with assessors in 34 com-  
munities located on the South Shore,   
Cape Cod and Nantucket.

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| City & Town September 2005 | | | Division of Local Services 10 |
| DLS Profile: Executive Director, Springfield Finance Control Board | | | State Revenues  Eclipse Expectations  by $436 Million in FY05  Revenue Commissioner Alan LeBov-idge announced that preliminary rev-enue collections for FY05 were $17.086 billion, an increase of $1.133 billion or 7.1 percent over FY04. Total tax collec-tions for FY05 exceeded the revised yearly benchmark by $436 million. It was the first time the Department of Revenue had collected $17 billion in a fiscal year  “All tax types had improved collections in FY05,” LeBovidge said. “Only sales and use tax fell below the yearly esti-mate and that was due to a one-time accounting adjustment of $18 million. Income tax collections accounted for much of the increase versus the benchmark.”  Income tax collections for FY05 totaled $9.690 billion, an increase of $860 mil-lion or 9.7 percent over FY04. With-holding tax collections totaled $7.674 billion, an increase of $306 million or 4.1 percent. Sales and use tax collec-tions were $3.886 billion, up $137 mil-lion or 3.7 percent. Corporate and business tax collections totaled $1.706 billion, an increase of $31 million or 1.8 percent. ■ |
| In July 2004 the governor and the state Legislature established a Finance Control Board to oversee the operations of the City of Springfield. What was esti-mated at that time to be a budget deficit of $22 mil-lion for FY05 was discovered, after the initial review of the city’s financial accounts, to be $41 million.  With 13 years of senior executive experience, **Philip Puccia** was hired by the control board in August 2004 to turn around Springfield’s fortunes. Before coming to the control board, Phil spent two years as vice president of operations and general manager of a smart card company. He was also the managing director of a consulting and investment banking prac-tice that focused on transportation. In the 1990s, he worked in various management positions for the Commonwealth in the Highway Department, Execu- |  | |
| tive Office of Transportation and Massachusetts Bay | | Philip Puccia |
| Transportation Authority (MBTA).  In an interview in BusinessWest (available online at www.businesswest.com/ arch3.05a/index.html), Puccia compared the fiscal crisis in Springfield to the prob-lems he faced at the MBTA. “When I arrived at the MBTA…[t]here was a $40 million budget deficit….What you found was …a management culture that didn’t focus on performance and accountability. And no one paid attention to the bottom line.”  Puccia went on to say that turning around Springfield’s fortunes involves more than cutting expenses and raising revenues. “It is also seeking something that has been missing from the equation of Springfield’s municipal operations — accountability.”However, over the past year, Puccia said that the control board has taken a number of steps to reduce health care costs and day-to-day spending. Also, the control board is working to promote accountability and efficiency by reorganizing the structure of the city’s government. | | |

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| In his FY06 budget message, Puccia said “we still have far to go.” The FY06 pro-visional budget, without the inclusion of employee raises, projects a deficit of ap-proximately $6.5 million.  While Puccia emphasizes that there is still a lot of hard work to do, he said that he enjoys a close working relationship with Mayor Charles Ryan and his senior staff.“That relationship has served us well in meeting the challenges that we have had to face over the past year.”  Revenue Commissioner Alan LeBovidge, who is the chairman of the Springfield Finance Control Board, said that, “Phil is really doing a great job in Springfield. | |  | | --- | | **City**&**Town**  City&Town is published by the Massachusetts Depart-ment of Revenue’s Division of Local Services (DLS) and is designed to address matters of interest to local officials.  **Joan E. Grourke,** Editor  To obtain information or publications, contact the Division of Local Services via: • website: www.mass.gov/dls • telephone: (617) 626-2300 • mail: PO Box 9569, Boston, MA 02114-9569 | |

He is like a juggler. We are moving on so many fronts out there, trying to improve services for the citizens of Springfield and trying to close the budget gap. Phil is juggling many issues at the same time.”

Phil lives with his family in Andover. He holds a bachelor’s degree in political sci-ence from Fordham University and a master’s degree in business administration from the University of Massachusetts. ■