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CITY & TOWN

Frederick A. Laskey, Commissioner
Joseph J. Chessey, Jr., Deputy Commissioner

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Encouraging Student Participation in Local Government

written by Jean McCarthy

How can we encourage citizens to become informed and to participate in their communities' governments? The Local Government Partnership Program (LGP) is an innovative partnership between local schools, municipal officials and the Department of Revenue's Division of Local Services. Designed to promote an understanding of local government, LGP invites municipal officials to discuss the functions and responsibilities of their towns' governments with high school students. Through education, LGP hopes to generate enthusiasm and participation in local government, both now and in the future.

Originally developed in 1995, the program has been recently redesigned to blend with new requirements imposed by Education Reform. Districts that have reinstituted the program are Oakmont Regional (Ashburnham), Ludlow, Sturbridge and Winchendon. New Districts include Billerica, Dracut, Lee, Southbridge and Southwick.

At its inception, LGP consisted of two components: a yearlong academic classroom curriculum and a voluntary program. State and local officials taught the classes during the regular school day. LGP has been reconfigured because of new state curriculum frameworks. Instead of being offered only as part of the regular curriculum, the program can now be incorporated into existing programs, introduced as an elective, or offered as an extracurricular activity. The program can be presented weekly or monthly. It can be tailored to fill the requirements of various courses. In Southbridge, for example, LGP comes under the School-to-Career Program. In Southwick/Tolland Regional High School, it is under the umbrella of history/civics. The Oakmont Regional High School has incorporated the program into the government class as part of its regular curriculum. The Town Council in Franklin is instituting a "Government Day" in the schools. Exposing students to the functions of various town offices and offering opportunities to participate in their own communities is the common thread.

LGP offers students an opportunity to understand how democracy functions.

Students can use the program to explore areas of interest. For example, potential business or finance majors can volunteer with their towns' finance committees. Those interested in environmental issues can assist the conservation commission or the planning board. Capitalizing on a student's interests allows him/her to gain valuable experience and discover new possibilities. In addition, the student has the opportunity to make a real contribution to his/her community.

Some students involved in past programs have become so interested in government, they have successfully run for office. In Ludlow, a high school senior was elected to the town council. In Palmer, voters elected a student to the planning board. In almost all participating communities, students have attended town meetings.

Local government is closest to its citizens, and LGP offers students an opportunity to understand first hand how democracy functions. For more information contact: Diane M. Murphy, Regional Manager, Division of Local Services, at (413) 784-1000 ext. 20603. ■

Inside This Issue

Legal
Subdivision Plan Approval 2

Focus
Motor Vehicle Excise Reciepts Stable 3
Farmland Valuation 6

DLS Update
Sewer Rate Relief Fund. 7
Forms and Brochures Available Online 7
New Website Design. 7
New Rules for Abatement Applications 7

Municipal Fiscal Calendar 8

Data Bank Highlight 8
New Director Named. 8

LEGAL

in Our Opinion

Subdivision Plan Approval

From time to time, local communities have asked the Department for advice on what "majority" means in the context of voting requirements for approval of vendor warrants or abatements. The same issue was addressed (for subdivision plan approval) by the Supreme Judicial Court (SJC). In *McElderry v. Planning Board of Nantucket*, the SJC was asked to decide whether a planning board's approval of a definitive subdivision plan required an affirmative vote of a majority of a quorum, or a majority of the entire board.[1] The court held that an approval requires affirmative votes by a majority of the members of the board.

In November 1997, the McElderrys submitted a definitive subdivision plan to the Nantucket Planning Board. Approval of the plan required waivers of some of the board's rules including the size of the roadway. The planning board held several hearings. Three of the five board members, a legal quorum, attended and voted at the February 9, 1998 hearing. By a two-to-one vote, the members granted a roadway waiver and, by the same margin, also approved the plan with certain modifications recommended by the board's engineering consultant. The chairman of the board who had dissented filed a certification of the board's disapproval with the town clerk, since it was his belief that approval of any subdivision plan required a majority of the entire board. The McElderrys immediately brought suit in superior court claiming that the subdivision plan had been properly approved. If that were not true, they also contended that the board acted improperly in disapproving the plan. The superior court judge held that the effect of the planning board vote was to disapprove the plan. This decision was directly appealed to the Supreme Judicial Court.

The plaintiffs argued that the Subdivision Control Law is silent on voting requirements.[2] There are also no appellate decisions on this issue. As a result, the plaintiffs claimed that the general rule set forth in *Clark v. City Council of Waltham* should control.[3] In *Clark*, the SJC had confirmed a mayoral appointment where the candidate received only four of eleven possible votes. Ten members were present at the Waltham city council meeting. Four members voted in favor of the appointment, one opposed, and five members abstained. Under *Clark*, the general rule is that, absent some statutory restriction, the majority of a council or board is a quorum and a majority of the quorum can act.

According to the SJC, however, there was a statutory restriction in the Subdivision Control Law. In the court's view, M.G.L. Ch. 41, Sec. 81A and following, sets forth a detailed procedure for an owner to receive approval to subdivide his land into lots in order to record an approved plan at the Registry of Deeds. Under the express terms of M.G.L. Ch. 41, Sec. 81L, an endorsement of approval requires the signatures of a "majority of the members of a planning board" or such representative of the board so authorized by a majority of the board. Although different provisions of the Subdivision Control Law concerned "endorsement" and plan "approval," the court did not characterize this issue as materially significant. In the court's view, the statutory scheme should not be interpreted to lead to the illogical conclusion that less than a majority of the entire board could approve a plan, while endorsement of the plan would require the signatures of a majority of the members.

The court also looked to the Zoning Act to bolster its interpretation of the statute.[4] The court viewed the Zoning Act and the Subdivision Control Law as two legislative measures to regulate land development and use. Both statutes require judicial proceedings to determine the rights of the parties. In the court's view, both statutes should have similar voting requirements. Although it agreed that the Zoning Act was more explicit on this topic, the court believed there should be some measure of consistency in reading both statutes. The SJC wrote that it would be unfair to apply a strict voting requirement when an applicant was seeking a variance or special permit under the Zoning Act, and then employ a more relaxed standard when subdivision approval was sought. The court held that a harmonious reading of both statutes requires planning board approval to be made by a majority of the members. The SJC held that the Nantucket Planning Board by its two-to-one vote had effectively disapproved the plan.

Consequently, a planning board can conduct business if there is a quorum present. Yet, the planning board cannot approve a plan unless a majority of the full board votes in favor of the plan. ■

written by James Crowley

1. 431 Mass. 722 (2000).
2. M.G.L. Ch. 41, Sec. 81L.
3. 328 Mass. 40 (1951).
4. M.G.L. Ch. 40A.

FOCUS on Municipal Finance

Motor Vehicle Excise Receipts Stable

The total motor vehicle excise (MVE) collected statewide increased less than one percent from FY1998 to FY1999. The change from FY1997 to FY1998 was 13.57 percent. Motor vehicle receipts as a percent of the total municipal budget statewide decreased from 3.7 percent to 3.5 percent. Since MVE collections are the second largest locally generated source of revenue after the property tax for most cities and towns, the slowdown in collections may be a cause for concern. It is difficult to know whether the stagnation is merely a reaction to the large increase in the previous year, when many people apparently purchased new cars, related to the timing of bills, or the beginning of a trend. The average age of vehicles has increased from 7.7 years in FY1998 to 8.45 years. Although people are evidently keeping cars longer, the statewide average bill increased from $85.43 to $86.98 in FY1999.

The MVE is usually paid to the community where the vehicle is garaged. The Registry of Motor Vehicles (RMV) calculates the amount of the motor vehicle excise due by multiplying the excise value of the vehicle by the $25 per thousand rate specified in the Massachusetts General Laws. The excise value of a vehicle is the applicable percentage of the manufacturer's suggested retail price for the year the vehicle was manufactured. The applicable percentages are:

In the year preceding the year of manufacture	50%
In the year of manufacture	90%
In the second year	60%
In the third year	40%
In the fourth year	25%
In the fifth and succeeding years	10%

Figure 1

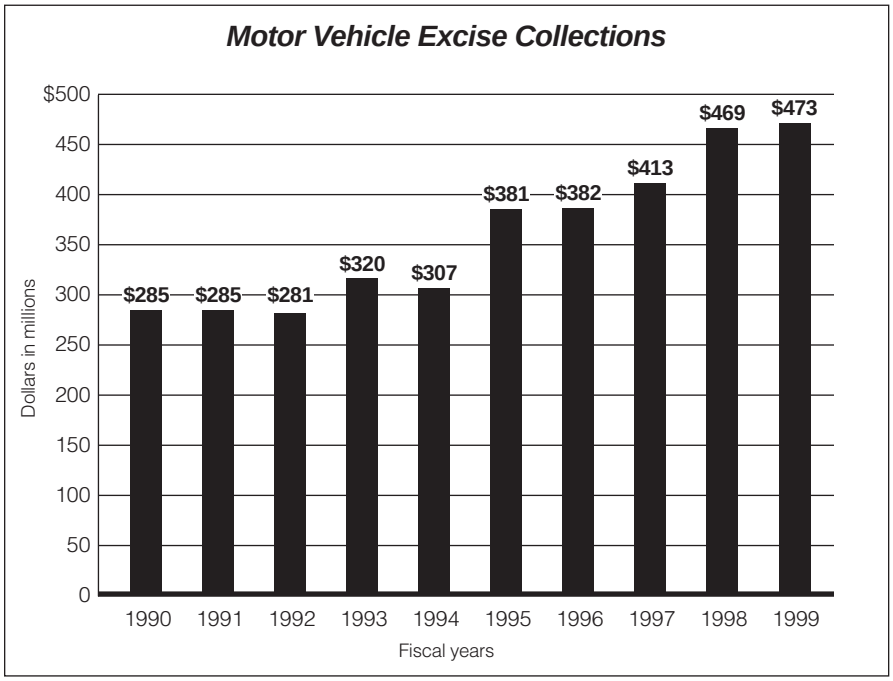

Figure 1 shows the total MVE collections from FY1990 through FY1999 in actual dollars. Reflecting the economic recession in the early 1990s, the total MVE collections in FY1990 decreased by over 15 percent from FY1989. Collections then remained relatively stable through FY1992. In 1992 the RMV began to implement a non-renewal program, placing licenses and registrations in non-renewal status for non-payment of the MVE. Such licenses or registrations cannot be renewed until the MVE and all fees and charges have been paid in full. The non-renewal program significantly increased collections in FY1993; however, collections decreased to a more normal level in FY1994. In FY1995 the Registry mailed billing information in May rather than July, increasing FY1995 totals and decreasing FY1996 totals. Collections have increased steadily since then. The FY1999 total collected was an all time high of $473 million.

Local Trends

Table 1 shows MVE collections for each of the 351 communities in Massachusetts for FY1998 and FY1999. It gives collections in FY1998 and FY1999, the average age of vehicles, the average MVE bill and the rank of the average bill. Generally, as average age increases the average bill decreases; however, in some communities, more expensive initial prices increase the average bills even though the vehicles are older. The RMV provides billing information, including vehicle identification numbers and the amounts of excise due, to the community in which those vehicles are registered. This information is called a commitment and there are usually several commitments to each community within one year. The community is responsible for sending out the bills and collect-

continued on page six ➡

Motor Vehicle Excise, FY1998 and FY1999

Municipality	98 actual	99 actual	Avg. age	Avg. bill	Rank in avg. bill
Abington	1,041,913	932,938	8.61	75.52	199
Acton	2,102,780	2,203,910	7.1	112.57	33
Acushnet	630,291	650,315	9.29	61.6	312
Adams	550,062	572,331	8.76	67.43	263
Agawam	2,216,200	2,415,062	8.4	79.1	163
Alford	58,088	50,047	9.12	92.73	92
Amesbury	1,117,876	1,197,374	8.34	75.28	202
Amherst	1,236,066	1,116,881	8.84	72.02	224
Andover	4,005,525	3,614,255	7.06	124.3	17
Aquinnah	21,095	24,866	12.34	56.08	335
Arlington	3,360,273	3,459,778	7.74	93.98	87
Ashburnham	433,177	451,580	8.59	69.06	244
Ashby	184,801	240,562	9.15	60.05	321
Ashfield	114,077	127,896	9.16	64.57	288
Ashland	1,523,639	1,415,255	7.72	97.8	66
Athol	612,256	718,977	9.33	60.63	317
Attleboro	2,850,560	2,980,110	8.8	75.89	194
Auburn	1,361,904	1,845,569	7.51	92.78	91
Avon	722,508	645,024	8.58	98.93	61
Ayer	605,565	604,578	9.72	78.78	168
Barnstable	3,618,567	4,461,087	8.92	83.54	142
Barre	357,789	325,976	9.17	64.13	291
Becket	128,928	115,552	10.28	58.79	326
Bedford	1,264,511	1,335,149	7.74	99.82	57
Belchertown	917,215	908,565	8.95	69.2	242
Bellingham	1,168,546	1,206,305	8.4	73.8	215
Belmont	2,115,469	2,266,658	7.62	108.07	39
Berkley	402,346	412,802	8.45	67.98	256
Berlin	215,921	224,920	9.24	76.07	192
Bernardston	163,397	166,702	9.2	65.59	277
Beverly	3,045,321	3,192,740	8.26	87.84	116
Billerica	3,391,611	3,740,225	8.03	86.6	123
Blackstone	556,157	600,335	8.95	67.22	266
Blandford	108,074	93,139	9.82	63.28	299
Bolton	427,960	485,401	7.58	107.03	42
Boston	32,341,091	29,427,692	8.6	109.3	37
Bourne	1,415,367	1,341,984	8.34	77.84	178
Boxborough	461,524	513,008	7.22	102	54
Boxford	936,933	1,085,043	7.46	128.89	6
Boylston	475,035	471,033	7.71	99.61	59
Braintree	3,501,178	3,336,847	7.74	100.8	56
Brewster	825,391	811,075	8.79	76.48	187
Bridgewater	1,696,701	1,686,339	8.04	82.86	147
Brimfield	242,753	253,210	9.29	65.55	278
Brockton	4,647,418	4,701,058	9.5	63.97	295
Brookfield	217,271	208,915	8.67	64.53	289
Brookline	4,260,216	4,473,789	7.22	124.74	14
Buckland	91,208	109,768	9.52	52.17	345
Burlington	2,464,075	2,499,384	7.22	107.12	41
Cambridge	4,716,502	4,824,979	8.56	89.32	105
Canton	2,769,535	2,528,681	7.04	117.98	26
Carlisle	560,364	607,398	7.92	118.39	25
Carver	781,039	814,961	8.46	68.98	245
Charlemont	77,135	83,629	10.13	55.57	336
Charlton	836,773	931,753	8.17	76.54	186
Chatham	691,750	758,258	9.09	83.22	145
Chelmsford	3,231,009	3,427,737	7.56	94.29	86
Chelsea	2,538,763	1,422,042	9.63	91.43	96
Cheshire	278,875	273,000	8.62	63.9	296
Chester	91,472	87,340	9.84	61.62	311
Chesterfield	73,166	69,620	9.91	51.29	348
Chicopee	3,372,251	2,735,993	9.37	64.8	287
Chilmark	114,609	124,970	12.32	74.03	210
Clarksburg	120,748	125,013	8.44	67.44	262
Clinton	854,077	856,755	8.76	68.41	251
Cohasset	866,235	866,173	8.06	117.34	27
Colrain	112,979	108,616	9.91	59.01	325
Concord	1,978,453	2,074,887	7.35	126.18	11
Conway	129,115	137,530	8.57	68.87	246
Cummington	76,621	79,928	9.38	65.05	282
Dalton	543,624	536,295	7.97	79.82	160
Danvers	2,414,747	2,476,874	7.68	98.34	63
Dartmouth	2,066,540	2,217,645	8.67	73.97	212
Dedham	2,542,260	2,185,230	7.94	97.11	70
Deerfield	509,555	474,367	8.75	78.61	170
Dennis	1,457,623	1,438,221	8.86	79.25	162
Dighton	445,470	473,978	9.07	68.55	250
Douglas	501,186	468,045	8.61	70.83	234
Dover	774,654	926,372	7.37	155.78	2
Dracut	2,112,769	2,109,070	8.25	76.04	193
Dudley	665,403	635,586	8.27	77.78	179
Dunstable	278,528	298,871	8.01	96.01	75
Duxbury	1,847,997	1,811,934	7.47	116.83	28
E. Bridgewater	998,053	906,520	8.98	68.26	253
E. Brookfield	164,670	190,361	8.74	73.2	219
E. Longmeadow	1,230,217	1,161,572	8.4	83.4	143
Eastham	427,099	500,220	9.49	67.41	264
Easthampton	973,151	1,013,623	9.1	63.06	300
Easton	2,005,424	2,034,282	7.72	97.25	68
Edgartown	434,150	491,835	11.07	80.1	157
Egremont	137,016	142,026	9.24	86.27	124
Erving	92,042	81,617	9.69	52.74	343
Essex	340,379	342,176	8.78	81.94	150
Everett	2,157,957	2,344,996	8.86	84.97	133
Fairhaven	938,168	1,137,125	9.1	61.99	308
Fall River	4,468,706	4,014,069	9.37	60.28	320
Falmouth	2,886,814	2,858,491	8.62	81.58	152
Fitchburg	2,010,472	2,046,082	9.24	64.02	293
Florida	37,190	40,058	10.01	52.15	346
Foxborough	1,801,471	1,689,635	7.36	101.46	55
Framingham	6,116,966	5,665,828	7.89	94.78	80
Franklin	2,830,061	2,671,469	7.5	104.82	47
Freetown	745,152	729,888	8.68	69.77	238
Gardner	1,259,247	1,230,090	8.28	73.29	217
Georgetown	656,918	715,913	8.06	85.62	130
Gill	97,743	90,381	9.27	60.4	319
Gloucester	2,088,098	2,224,850	8.79	75.85	195
Goshen	77,889	64,583	9.22	59.96	322
Gosnold	8,518	3,116	9.8	70.79	235
Grafton	1,181,586	1,360,041	7.9	88.96	106
Granby	361,378	474,120	9.02	62.91	302
Granville	125,083	114,854	10.59	61.46	313
Grt. Barrington	579,491	554,175	8.85	77.94	176
Greenfield	1,109,865	1,076,546	9.35	65.07	281
Groton	839,632	898,716	7.85	93.73	88
Groveland	473,976	427,626	8.2	78.05	174
Hadley	392,094	382,786	8.93	72.94	222
Halifax	531,502	531,190	8.53	69.13	243
Hamilton	673,847	756,742	8.26	94.66	81
Hampden	397,086	443,230	8.7	75.85	196
Hancock	48,382	57,709	9.17	74	211
Hanover	1,301,885	1,399,036	7.49	102.18	53
Hansen	752,364	739,971	9.02	72.94	223
Hardwick	151,953	163,971	9.8	58.51	327
Harvard	601,800	593,902	7.78	109.6	36
Harwich	1,012,960	1,072,786	8.75	77.75	180
Hatfield	454,221	383,461	8.99	87.43	118
Haverhill	3,771,922	4,014,036	8.39	79.02	166
Hawley	18,622	21,872	10.56	53.37	342
Heath	44,456	46,905	9.32	52.28	344
Hingham	2,552,098	2,474,227	7.5	115.2	30
Hinsdale	136,145	135,677	8.94	62	307
Holbrook	766,767	804,966	8.57	74.11	209
Holden	1,423,962	1,505,156	7.34	94.33	85
Holland	160,908	156,243	9.38	59.37	324
Holliston	1,341,617	1,288,882	7.75	96.97	71
Holyoke	1,746,965	1,690,978	10.55	61.25	314
Hopedale	448,344	563,888	8.1	90.38	98
Hopkinton	1,416,654	1,411,966	7.28	114.51	31
Hubbardston	324,068	299,399	8.55	73.04	220
Hudson	1,415,351	1,474,131	8.31	79.87	159
Hull	728,228	789,078	8.76	77.87	177
Huntington	142,026	129,687	9.82	59.69	323
Ipswich	1,297,541	1,235,485	8.2	85.61	131
Kingston	1,015,208	1,048,337	8.17	87.02	121
Lakeville	763,324	828,104	8.26	78.08	173
Lancaster	429,766	478,069	8.72	75.52	200
Lanesborough	262,198	259,678	8.7	73.87	214
Lawrence	2,113,174	2,731,069	10.59	56.47	334
Lee	546,745	454,430	8.53	74.63	205
Leicester	705,588	733,255	8.47	70.76	236
Lenox	519,254	466,108	8.27	88.45	111
Leominster	2,969,451	3,171,772	8.35	78.36	172
Leverett	116,141	137,873	9.49	68.78	248
Lexington	3,132,655	3,360,371	7.24	118.4	24
Leyden	32,033	63,757	9.43	64.88	285
Lincoln	670,964	686,834	4.42	126.58	10
Littleton	788,762	839,588	7.85	89.38	104
Longmeadow	1,845,897	1,668,088	7.55	121.24	20
Lowell	4,602,544	4,543,639	9.38	67	269
Ludlow	1,322,090	1,337,254	8.88	67.72	259
Lunenburg	830,866	806,139	8.46	74.81	204
Lynn	3,336,947	3,539,737	10.01	64.11	292
Lynnfield	1,496,728	1,393,896	7.4	128.88	7
Malden	3,189,848	3,060,633	8.5	80.27	155
Manchester	653,899	678,717	7.97	119.02	21
Mansfield	2,139,489	2,112,341	7.49	95.76	77
Marblehead	2,458,633	2,250,019	7.82	118.91	22
Marion	453,077	491,261	8.3	87.22	120
Marlborough	3,196,056	3,259,269	8.01	88.94	107
Marshfield	2,421,435	2,090,103	8.07	89.85	102
Mashpee	938,968	1,040,183	8.12	83.99	138
Mattapoisett	562,114	602,122	8.18	83.65	140
Maynard	768,923	787,710	8.42	80.05	158
Medfield	1,438,054	1,383,957	7.24	122.37	19
Medford	3,762,473	3,867,189	8.13	88.81	108
Medway	1,129,705	1,057,953	7.69	95.03	79
Melrose	2,020,090	2,150,918	7.83	92.9	90
Mendon	481,485	509,533	8.33	92.3	94
Merrimac	469,510	475,416	8.25	78.93	167

Municipality	98 actual	99 actual	Avg. age	Avg. bill	Rank in avg. bill
Methuen	2,822,635	3,194,012	8.35	76.11	191
Middleborough	1,299,563	1,332,606	8.89	64.99	284
Middlefield	33,385	39,219	9.73	56.57	333
Middleton	739,586	715,534	7.88	99.77	58
Milford	1,999,749	2,110,300	8.18	85.95	128
Millbury	962,435	1,022,891	8.19	79.06	165
Millis	770,428	745,830	8.12	92.05	95
Millville	194,478	207,218	9.02	64.51	290
Milton	2,348,728	2,347,709	7.83	106.07	45
Monroe	5,954	4,755	8.95	49.34	350
Monson	554,299	598,210	9.48	62.95	301
Montague	488,524	476,071	9.68	56.96	331
Monterey	83,915	102,922	8.96	86.16	126
Montgomery	68,046	66,279	9.77	66.35	274
Mt. Washington	16,693	16,544	11.8	77.05	184
Nahant	329,345	369,223	8.07	94.61	82
Nantucket	1,274,951	1,396,166	11.28	96.82	72
Natick	3,104,233	3,232,815	7.49	103.86	49
Needham	3,207,970	3,414,360	6.88	127.08	9
New Ashford	16,683	10,054	8.97	70.13	237
New Bedford	3,763,059	3,820,083	9.6	57.83	329
New Braintree	63,053	66,556	10.14	64.88	286
New Marlborough	138,470	116,781	10.22	73.9	213
New Salem	68,256	62,768	9.74	55.25	338
Newbury	639,816	654,329	8.16	88.43	112
Newburyport	1,587,339	1,589,206	7.82	94.49	84
Newton	8,443,117	8,542,248	7.18	125.23	13
Norfolk	945,912	970,261	7.57	107.02	43
N. Adams	712,711	756,243	9.22	62.01	306
N. Andover	2,780,440	2,765,562	7.3	113.59	32
N. Attleborough	2,157,916	2,232,681	7.92	85.53	132
N. Brookfield	293,428	299,112	9.05	67.57	261
N. Reading	1,433,646	1,484,700	7.87	98.3	64
Northampton	1,750,966	1,737,846	9	69.51	240
Northborough	1,743,450	1,543,521	7.5	108.39	38
Northbridge	931,592	947,705	8.43	71.99	225
Northfield	215,647	229,301	8.61	66.88	270
Norton	1,479,294	1,451,071	8.23	82.68	148
Norwell	1,193,157	1,191,319	7.6	116.15	29
Norwood	2,986,664	2,987,647	7.37	102.76	52
Oak Bluffs	351,908	337,015	11.73	65.02	283
Oakham	125,772	141,483	8.7	74.62	206
Orange	386,586	405,881	9.9	54.52	339
Orleans	673,592	674,500	9.38	82.87	146
Otis	114,574	131,648	10.3	71.38	230
Oxford	1,061,904	975,465	8.09	71.59	229
Palmer	831,988	820,696	9.5	63.63	298
Paxton	395,586	393,534	7.23	102.88	51
Peabody	3,928,279	4,441,304	8	90.21	99
Pelham	94,422	90,312	8.58	65.26	280
Pembroke	1,350,337	1,399,098	8.18	82.65	149
Pepperell	875,865	967,943	8.54	76.73	185
Peru	36,898	50,087	9.58	50.4	349
Petersham	91,283	73,483	8.89	67.08	267
Phillipston	117,020	114,294	9.37	60.98	315
Pittsfield	3,264,195	3,106,611	8.49	77.98	175
Plainfield	31,636	38,755	10.29	57.51	330
Plainville	671,013	642,435	7.78	83.98	139
Plymouth	3,134,213	4,012,283	8.14	81.28	153
Plympton	232,693	276,335	8.93	76.15	190
Princeton	349,280	433,354	8.06	97.85	65
Provincetown	368,285	311,653	10.01	78.78	169
Quincy	6,058,974	6,270,237	8.07	88.04	115
Randolph	2,460,352	2,252,350	8.2	84.26	137
Raynham	1,262,638	1,119,892	7.9	86	127
Reading	2,245,185	2,336,254	7.24	104.45	48
Rehoboth	898,143	879,412	9.21	76.26	189
Revere	2,543,997	2,838,000	8.58	88.77	109
Richmond	191,651	52,104	7.85	95.83	76
Rochester	393,163	394,788	9.06	71.72	227
Rockland	1,231,778	1,216,374	8.64	74.52	207
Rockport	595,470	592,363	8.44	80.78	154
Rowe	28,976	30,803	9.44	65.33	279
Rowley	428,401	518,970	8.44	83.24	144
Royalston	66,181	49,295	10.42	54.38	340
Russell	94,339	95,300	10.27	55.48	337
Rutland	522,243	523,946	7.83	79.43	161
Salem	2,439,213	2,434,532	8.72	75.55	198
Salisbury	634,680	676,448	8.83	75.83	197
Sandisfield	58,694	57,356	9.81	65.76	275
Sandwich	1,629,270	1,712,411	8.08	86.85	122
Saugus	2,091,418	2,164,149	8.05	89.88	101
Savoy	53,982	48,485	9.77	58.4	328
Scituate	1,654,828	1,759,080	7.99	96.19	73
Seekonk	1,268,863	1,280,324	8.49	84.57	134
Sharon	1,968,978	1,944,156	6.82	124.33	16
Sheffield	313,241	279,879	10.04	70.83	233
Shelburne	138,247	129,450	9.85	63.68	297
Sherborn	537,342	543,513	7.73	127.79	8
Shirley	409,349	411,017	8.3	71.67	228
Shrewsbury	3,078,215	3,291,131	7.17	107.69	40
Shutesbury	112,324	111,244	9.35	61.71	310
Somerset	1,287,042	1,326,581	8.43	73.2	218
Somerville	3,519,828	3,631,062	8.97	71.04	232
S. Hadley	1,207,608	1,180,231	8.41	77.13	183
Southampton	429,982	417,583	8.97	67.87	258
Southborough	1,249,607	1,289,378	7.22	136.05	5
Southbridge	1,028,924	924,151	9.09	65.66	276
Southwick	625,039	669,335	9.68	67.06	268
Spencer	832,035	850,550	8.6	71.8	226
Springfield	6,344,363	7,356,857	10.52	61.9	309
Sterling	733,001	773,777	7.91	87.36	119
Stockbridge	246,911	193,171	8.96	88.3	113
Stoneham	2,092,926	2,190,509	7.63	98.73	62
Stoughton	2,372,148	2,514,470	7.89	89.92	100
Stow	518,856	627,814	8.16	94.58	83
Sturbridge	703,341	691,974	7.72	85.86	129
Sudbury	2,005,784	2,170,950	7.22	137.04	4
Sunderland	260,118	244,936	8.88	69.53	239
Sutton	711,432	681,290	7.81	86.18	125
Swampscott	1,514,743	1,399,109	7.64	111.12	34
Swansea	1,164,438	1,113,203	8.94	66.66	273
Taunton	3,360,868	3,443,396	8.71	67.94	257
Templeton	453,719	515,379	8.91	66.78	271
Tewksbury	2,644,831	2,575,392	7.75	88.64	110
Tisbury	370,437	373,539	11.01	73.04	221
Tolland	25,508	29,659	10.03	62.13	305
Topsfield	575,054	814,656	7.76	109.93	35
Townsend	659,185	672,196	8.55	68.78	247
Truro	182,717	263,137	10.38	75.14	203
Tyngsborough	898,913	968,496	8.22	88.15	114
Tyringham	36,162	33,062	8.35	75.33	201
Upton	653,863	565,840	8.1	87.6	117
Uxbridge	844,972	930,366	8.42	74.29	208
Wakefield	2,329,480	2,416,152	7.74	97.15	69
Wales	128,136	122,571	9.87	56.85	332
Walpole	2,243,347	2,172,014	7.63	103.46	50
Waltham	4,494,758	4,678,088	8.16	90.75	97
Ware	553,065	592,811	9.57	62.9	303
Wareham	1,411,745	1,327,015	9.09	64	294
Warren	275,154	266,226	9.6	54.33	341
Warwick	43,373	44,830	9.06	51.37	347
Washington	45,805	38,414	9.19	68.11	255
Watertown	2,764,056	2,722,894	7.89	96.02	74
Wayland	1,574,844	1,598,000	7.4	124.35	15
Webster	1,119,738	1,096,547	8.77	71.35	231
Wellesley	3,120,428	3,391,130	7.1	145.58	3
Wellfleet	260,350	255,594	9.97	67.27	265
Wendell	40,156	42,371	10.66	45.7	351
Wenham	325,174	407,107	8.32	105.03	46
W. Boylston	620,432	610,611	7.85	89.43	103
W. Bridgewater	725,827	658,784	8.82	78.39	171
W. Brookfield	228,933	276,250	8.9	68.26	252
W. Tisbury	394,335	444,837	8.02	99.46	60
W. Springfield	2,181,459	2,071,018	8.88	79.09	164
W. Stockbridge	132,676	139,904	9.03	77.69	181
W. Tisbury	184,433	114,587	11.74	60.91	316
Westborough	2,064,189	2,176,774	6.93	118.55	23
Westfield	2,663,671	2,709,618	9	73.51	216
Westford	2,082,188	2,086,020	7.35	106.2	44
Westhampton	108,314	112,551	9.16	69.48	241
Westminster	583,044	725,274	8.25	81.64	151
Weston	1,732,233	1,823,488	7.16	168.72	1
Westport	1,158,347	1,112,174	9.04	67.69	260
Westwood	1,778,858	1,684,384	7.07	125.76	12
Weymouth	4,207,721	4,360,129	8.24	83.55	141
Whately	123,101	112,787	9.73	68.76	249
Whitman	854,555	864,155	8.78	68.13	254
Wilbraham	1,272,711	1,297,095	7.99	97.55	67
Williamsburg	175,295	164,906	9.49	60.51	318
Williamstown	468,592	513,659	8.2	84.4	135
Wilmington	2,190,582	2,104,557	7.63	93.54	89
Winchendon	581,829	579,187	8.92	62.67	304
Winchester	2,254,221	2,389,667	7.55	122.39	18
Windsor	78,479	84,306	7.84	77.65	182
Winthrop	1,169,274	1,147,336	8.56	84.29	136
Woburn	3,816,891	3,431,081	7.95	95.39	78
Worcester	10,841,237	10,017,592	8.59	80.19	156
Worthington	106,650	95,624	9.22	66.67	272
Wrentham	883,664	966,253	8.08	92.64	93
Yarmouth	1,840,633	1,843,170	8.87	76.4	188
Statewide total	**469,266,235**	**472,968,007**	**8.45**	**86.98**	

Table 1

Motor Vehicle Excise Receipts Stable
➡ *continued from page three*

ing the amounts due. Average bills for FY1999 have been calculated by dividing the total MVE that the Registry committed to each community by the number of bills in that community.

When communities are arrayed starting with the highest average MVE bill, Weston is first at $168.72 and the town of Wendell is last with $45.70. The five communities with the highest average bills are Weston ($168.72), Dover ($155.78), Wellesley ($145.58), Sudbury ($137.04) and Southborough ($136.05). Only two of those communities, Weston and Wellesley are among the ten communities with the newest vehicles. Wellesley ranks eighth with an average age of 7.1 years and Weston ranks tenth with an average age of 7.16. Weston also ranked first for average bill in FY1998, but the other four communities ranked differently.

The communities with the lowest average bills are Wendell ($45.70), Monroe ($49.34), Peru ($50.40), Chesterfield ($51.29) and Warwick ($51.37). All are small towns in western Massachusetts with less than 1,200 population. Although all are in the bottom third when ranked by average age of vehicles, only Wendell is one of the ten communities with the oldest cars. Wendell also had the lowest bill in FY1997, but except for Peru the other communities are different.

The communities with the oldest vehicles tend to be located on the island of Martha's Vineyard. Aquinnah (12.34 years), Chilmark (12.32 years), West Tisbury (11.74 years) and Oak Bluffs (11. 73 years), are all island communities where summer residents often leave an old car to avoid the hassle of bringing a vehicle on the ferry, yet have transportation available while on the island. The five communities with the oldest vehicles are the same as in FY1999, but the average age in every town is older. Three other island communities appear in the top ten list: Nantucket (11.28 years), Edgartown (11.07 years) and Tisbury (11.01 years). Mount Washington ranks third on average age of vehicles at 11.8 years. Located on a mountain in Berkshire County, with one of the smallest populations in the state, many of its vehicles are trucks. The communities with the newest vehicles are "commuter communities" located along Routes 128 and 495. Lincoln (4.42 years), Sharon (6.82 years), Needham (6.88 years), Westborough (6.93 years), and Canton (7.04 years) are the five towns with the newest cars.

The information on MVE collections used in this article comes from actual receipts reported on the FY2000 tax rate recapitulation sheets. The Registry of Motor Vehicles provided information on the average age of vehicles and the total number of bills and excise committed in each community used to calculate the average bills. ■

written by Jean McCarthy
data provided by Dora Brown

Farmland Valuation

In November 2000, the Bureau of Local Assessment issued a Request for Responses for Professional Services (RFR) to assist the Farmland Valuation Advisory Commission (FVAC) in estimating a range of "use values" for certain agricultural and horticultural land (M.G.L. Ch. 61A). The goal of the RFR is to have the contractor recommend whether the existing valuation methods and crop classifications should be retained, revised or replaced. If alternative methodologies are recommended, they must be able to be verified, updated yearly (using readily available and timely data) and respond to the significant economic fluctuations in the farming industry.

Per instruction, bidders submitted two separate cost proposals. The first proposal is for the study of the valuation and classification of all horticultural and agricultural land, including cranberry land, in Massachusetts. The second is only for the valuation and classification of cranberry bog land and its necessary and related land. In the event that there is insufficient funding for the entire project, DOR will give priority to awarding a contract for the review and recommendations related to cranberry agricultural land, exclusively.

The chosen contractor will review the current methods for the valuation of all agricultural and horticultural land. This review will include at a minimum:

- Analyzing long and short term economic trends that have affected the agricultural and horticultural industry;
- Reviewing the functional classifications of land used for agricultural and horticultural activities in Massachusetts, (cranberry bogs, land used for tobacco, nursery stock and vegetable production, orchards, vineyards, forage cropland, pasture land, woodland, Christmas tree stands and plantations, related lands and non-productive lands);
- Reviewing the market, cost and income approaches to valuing real property, as they apply to agricultural and horticultural land, and the land classifications recommended for use in Massachusetts;
- Reviewing systems used by states and/or large assessing jurisdictions with similar agricultural and horticultural land crops; and
- Providing data sources to be used to update agricultural and horticultural values annually by April 1.

DOR expects to award the contract in early January 2001, and all work is to be completed by March 1, 2001. There is a provision contained in the contract for a presentation to be made to interested parties, which would likely include assessors and farmers, when the FVAC accepts the recommendations of the contractor. The Bureau of Local Assessment will keep you informed. ■

DLS UPDATE

Sewer Rate Relief Fund

The FY2001 appropriation for Sewer Rate Relief is $53,914,000, unchanged from the FY2000 appropriation. To receive Sewer Rate Relief Funds an entity must have eligible indebtedness. Eligible indebtedness is defined as permanent debt issued on or after January 1, 1990, for a term greater than five years to finance or refinance the costs of planning, design, or construction of any water pollution control project. The project must comply with the Federal Water Pollution Control Act. Projects which received state grants are ineligible, and projects financed through the Massachusetts Water Pollution Abatement Trust (MWPAT) are also ineligible unless an applicant's total issues through MWPAT exceeded $50,000,000 on June 30, 1995.

Generally speaking, awards from the Sewer Rate Relief Fund are computed at 20 percent of the applicant's eligible debt service. DLS develops guidelines to certify indebtedness and to ensure the equitable distribution of funds in consultation with the Department of Environmental Protection. Application forms were due by October 13, 2000. The local board or official responsible for setting sewer rates must submit certification that the funds have been or will be used to reduce sewer charges to DLS before funds can be distributed. DLS has debt schedules on file for cities, towns and districts that received Sewer Rate Relief Funds last year. For those communities, DLS will compute the FY2001 award based on the information on file in its office. However, if there are additional new projects or changes with respect to an approved project, such as a bond refunding, then additional documentation will be required to process the FY2001 award.

The Sewer Rate Relief Fund was established in 1993 to help mitigate the escalating costs of sewer service in Massachusetts. DLS will issue award letters in January and make payments by March 31, 2001. Administration of this program is assigned to James R. Johnson, Director of Accounts. Questions should be directed to Christopher Harrington at (617) 626-2397.

Selected Forms and Brochures Available on Website

The Division of Local Services has placed three municipal forms and six brochures on its website. The forms are: Personal Property Form of List (State Tax Form 2); Return of Property Held for Charitable Purposes (State Tax Form 3ABC); and Application for Abatement of Real or Personal Property Tax (State Tax Form 128). The brochures provide important information concerning property taxation. One brochure explains the property tax deferral program available to qualifying persons 65 years of age or older. Another explains tax exemptions available to charitable and religious organizations. The remaining brochures explain property tax exemptions available to blind persons, qualifying veterans, surviving spouses, minors and elderly persons. To review and/or download these materials, go to www.state.ma.us/dls and click on publications.

New Web Site Design

The Division of Local Services (DLS) has adopted a new "look and feel" for its website (www.state.ma.us/dls). The updated format conforms to new departmental standards aimed at clarity, consistency, and improved performance. The model for the Local Services site has been www.baystatebiz.com that was described in the October/November issue of *City & Town*.

The new format is also a foundation for new e-government services now under development at the Department of Revenue. New community status tracking, data submission, and distance learning applications will be implemented over the next two years as part of an overall conversion of Local Services' Municipal Databank from an older mainframe environment to an expanded Internet and Oracle-based system.

New Rule on Applications for Abatement

There should be fewer disgruntled taxpayers in the future. The postmark date on each envelope will now be considered the date any enclosed property tax abatement application was filed. Previously, abatement applications not physically in the assessor's office on the due date were denied because of filing late. This caused taxpayer confusion, since it is inconsistent with the rules on the filing of income taxes on both the state and federal levels. It is important to note, however, that this change applies to abatement applications only, not to property tax payments.

Chapter 324 of the Acts of 2000 provides that an abatement application delivered to the assessors by the post office after the abatement due date is deemed to have been received by them as of the postmark date on the envelope. The new "postmark" rule also applies to appeals of the assessors' abatement application decisions. It applies only to applications mailed to the assessors' proper address, first class postage prepaid, with postmarks made by the United States Postal Service. ■

Municipal Fiscal Calendar

February 1
Taxpayer: *Deadline for payment of third quarterly tax bill without interest (if mailed before January 1).*

Taxpayer: *Quarterly tax bills — application deadline for property tax abatement.*

February 15
Treasurer: *Second quarterly reconciliation of cash (due 45 days after end of quarter).*

February 28
Finance Committee: *Continue budget review and develop recommendations (date variable depending on dates of town meetings).*

Lisa Juszkiewicz Appointed Data Bank/ Local Aid Director

Lisa Juszkiewicz has been appointed Director of the Municipal Data Bank and Local Aid Section. Prior to her appointment, Lisa worked as an analyst in the Local Aid Section at the Division of Local Services for over 16 years. In this capacity, Lisa has been recognized by both state and local officials for her consistently excellent work with cherry sheets, local aid distributions and various other local aid related data requests. Within the Division, Lisa is known for the breadth of her computer skills, ranging from her expertise with the Division's mainframe database to various other PC and Web-based applications. Her commitment to data quality and customer service, as well as her technical skills, ensures that Data Bank requestors and website users will be well served in the future. ■

Databank Highlight

The Municipal Databank has several reports including motor vehicle information. The Registry of Motor Vehicles provides the Databank with a listing of the number of registered vehicles in each community. The list identifies the type (car, light truck, etc.) and average age of the vehicles. The Databank also has reports that show trends in Motor Vehicle Excise Receipts back to FY81. The Actual vs. Estimated Receipts report, which is available on the website, shows trends in actual collections compared to budget estimates for Motor Vehicle Excise as well as other local receipts categories.

To obtain Municipal Databank information or technical questions concerning the website, contact Lisa Juszkiewicz, Dora Brown or Debbie Ferlito at (617) 626-2300. ■

City & Town

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Jean McCarthy, Editor

To obtain information or publications, contact the Division of Local Services via:

- website: www.state.ma.us/dls
- telephone: (617) 626-2300
- mail: PO Box 9490, Boston, MA 02205-9490

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