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City and Town

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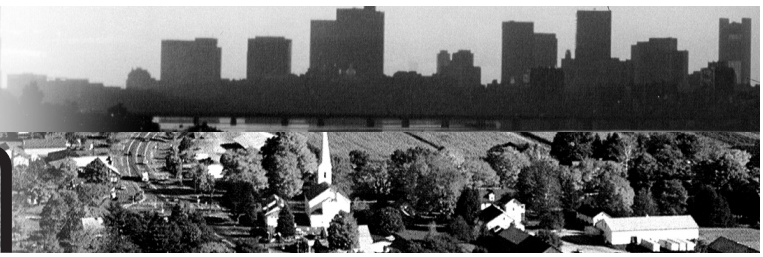

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Regional Assessing

Marilyn H. Browne, Chief, Bureau of Local Assessment

Assessors seeking cost savings while concurrently improving the professionalism and services in their communities have options. With an open mind, creativity and coordination with others, municipalities may find solutions using existing authorized alternatives. There are two infrequently used programs that immediately come to mind, regional assessing and entering into inter-municipal agreements. MGL ch. 40, sec. 4A authorizes municipalities to enter into inter-municipal agreements that could be used for costly services such as geographic information systems (tax maps), data collection, consulting services, etc. These agreements offer savings through economies of scale and are worth investigating. The second program and the one this article will focus on, is the regional assessor. Legislative authorization (MGL ch. 41, sec. 30B) exists for two or more cities or towns to share an assistant assessor. The Division of Local Services issued Informational Guideline Release (IGR) No. 81-402 that describes the steps for developing an agreement to share an assistant assessor as well as providing a model memorandum of understanding to facilitate the process.

This concept of sharing an assessor can be particularly beneficial to smaller communities that do not have the financial resources to hire the professional assessor with the appraisal qualifications they ideally want. The level of expertise needed in an assessing office has grown over time. Assistant assessors now need sophisticated knowledge in areas such as mass appraisal, statistics, software applications, geographic information systems, state statutes and regulations, municipal finances and customer relations.

IGR 81-402 gives step-by-step guidance as to how communities can go about exploring sharing an assistant assessor. To begin you must be sure that this idea is in conformance with your local ordinances and bylaws; your local counsel is the expert to consult. Next, contact neighboring towns with similar characteristics to see if they are interested in exploring the possibility. If there is an interest, then form a committee with a member (or members) from each town. Each member will have an equal vote in determining policy and in decision-making. If the initial explorations are successful then the communities should seek support from their other local officials such as selectmen, finance and personnel committees.

Once the parties have decided they wish to pursue sharing an assistant assessor there are a number of steps to be taken. The committee, comprised of the several municipalities, would draft a job description with qualifications, education and experience requirements, also they would determine salary, benefits and job evaluation, office location, the method for allocating expenses between the communities, terms of termination, length of the agreement (which can be not less than a two-year period) and how to pro-rate the operating budget among the participants. Terms to amend the agreement and to withdraw from the program should also be clearly spelled out. A copy of the agreement must be submitted to the commissioner of revenue for his written approval. Once approved, it is recommended that a written contract be put in place for the assistant assessor and that the committee draft bylaws that specify meeting frequency, location, etc., as well as manner of voting and whether a quorum or majority is required.

The benefits of this type of agreement go beyond saving money for municipalities and hiring qualified assessing/appraisal professionals. Smaller communities frequently lack a sufficient number of sales and income data making it difficult to develop values. What appear at first glance to be uncomplicated little towns are actually challenging places from an assessing perspective. Combining sales and income data

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DLS Commentary

A year ago, Governor-elect Deval Patrick was starting to assemble what became known as the Municipal Partnership Act (MPA). Now, a year later, the governor is working on a sequel. Municipal Partnership Act II will build on pieces of the first MPA, signed in July, continuing the push for new sources for cost-savings and local revenues.

Opening membership in the Group Insurance Commission (GIC) to the commonwealth's 351 municipalities as well as regional school districts and enrolling under performing pension systems in the Pension Reserves Investment Trust (PRIT) were major steps forward for the Municipal Partnership Act this year, but there are more steps to come.

With the inexorable pressure that health insurance costs will continue to place on city and town budgets, more communities undoubtedly will follow the lead of the new municipal members of GIC and PRIT.

The savings accrued by those communities joining the GIC and PRIT will be strong selling points to recruit more cities and towns, building support for the second Municipal Partnership Act.

Despite these cost saving measures, municipalities face additional challenges. As this month's focus article reports, receipts from the motor vehicle excise are also trending down. As we move forward, the opportunities to save money and generate new revenue proposed in the second MPA proposal will be increasingly important to cities and towns.

Robert G. Nunes

Robert G. Nunes
Deputy Commissioner &
Director of Municipal Affairs

Best Practices

Form an Inspectional Services Team

Mary Jo LaFreniere, MAA, Town of Plainville Assessor

Just what is an inspectional services team and who is on it?

In the Town of Plainville the inspectional services team grew out of the use of permitting cards adopted by the building inspector. The team, consisting of the representatives from assessing, the fire department, and the board of health, as well as the plumbing inspector, wiring inspector, gas inspector and building inspector, use the permitting cards to log inspections. Signed and dated by each department, the permit cards are required for all necessary inspections both rough and final. The permits cards are placed "in a conspicuous location," usually in a window or in the kitchen, and then returned completed to obtain a certificate of occupancy.

How does it work from the perspective of an assessor?

The assessor is the first to receive a copy of the permit, which includes such information as map and lot, address, owner, contractor, costs, fees and work to be done. The information contained on the permit is then entered on to the property record card. When the contractor is close to completing the project, an appointment is made for final assessor inspection; this is done one or two weeks before the closing. This procedure can be used for all types of construction (additions, finished basements, decks, etc.) and all classes of property.

It is found that in a bedroom community where a majority of residents work during the day it is to the municipality's advantage to measure and list property before occupancy, as it eliminates the necessity of making appointments or return visits. Pictures are taken, data entered, and within a week's time an occupancy permit is issued. As a result, the parcel is ready for supplemental billing. When July 1 comes, all permits are up-to-date and ready for analysis. In a town that issues semi-annual tax bills this may assist in re-cap preparation.

Additional benefits to this team approach include: meeting with inspectors in the field, exchanging information, and communicating with contractors and their staffs on a regular basis. Developing solid relationships is invaluable when trying to determine sales, market, and cost valuations. In addition, with the acceptance of a local bylaw, the treasurer/collector must attest that all taxes and fees are currently paid before a building permit is issued.

All of us currently involved like the inspectional services team and the permitting process. We have very few, if any, complaints, and a good working camaraderie has evolved. Form a team! ■

Legal

in Our Opinion

Family Feud over Property Ownership

James Crowley, Esq., Legal Bureau

As assessors are aware, more taxpayers for estate planning purposes are creating life estates or placing their property in trust, which can affect both the assessment of property for tax billing and the exemption eligibility of taxpayers who have been receiving personal exemptions for many years. Sometimes, taxpayers enter into conveyances that they do not completely understand or later regret. That was the situation in the Massachusetts Appeals Court decision of *Ward v. Ward*, 70 Mass. App. 366 (2007).

Arthur Ward owned a two-family house in Belmont. He lived in the second floor apartment and his son, Arthur Ward, Jr., resided on the first floor. In February 2000, the father hired an attorney to prepare an estate plan. Various options were discussed including a life estate. The father executed his will, a power of attorney, a health care proxy and a living will on February 18, 2000. Three days later, on February 21, 2000, Arthur, Sr. signed a quitclaim deed for nominal consideration thereby conveying a vested remainder interest to his son, Arthur, Jr., while retaining a life estate for himself in the premises. His son did not learn of this conveyance until 16 months after the deed had been recorded. The father and son continued to reside peacefully in the house until April 2002 when the father, at the insistence of his two daughters, requested Arthur, Jr. to convey the house back to him. The son refused and his father immediately began eviction proceedings which led to the son's departure from the house.

By definition, a life estate is an interest in real estate that has its duration measured by the life or lives of one or more persons. A life estate is a present possessory estate, which means that the holder of the estate, called the life tenant, has exclusive right to the possession, use and enjoyment of the property to the exclusion of others during the term of the life tenancy. When the life estate ends, the persons holding the remainder interest are entitled to possession of the premises. As most assessors realize, under M.G.L. Ch. 59 Sec. 11, property taxes are to be assessed to the owner of a life estate. *Spring v. Hollander*, 261 Mass. 373 (1927). A life tenant is also eligible to receive a personal exemption since the Massachusetts Supreme Judicial Court has ruled that a life tenant has sufficient interest in property to qualify for an exemption. *Breare v. Board of Assessors of Peabody*, 350 Mass. 391 (1966). When a life estate ends, the assessors will then assess the parcel to the remainderman. In the situation at hand, Arthur, Sr. retained a life estate and conveyed a vested remainder to his son.

Upset at this turn of events, Arthur, Sr. hired a new attorney and filed suit in Superior Court against Arthur, Jr. seeking to have the deed to the property rescinded. A jury found that Arthur, Jr. had not exercised undue influence over his father and had not breached any fiduciary duty. However, the jury also found that Arthur, Sr. had signed the deed with the mistaken belief that he could change it. Based on the jury's finding of mistake, the superior court judge rescinded the deed and ruled that Arthur, Sr. was the sole owner of the property in fee simple absolute. Arthur, Jr. immediately appealed.

At issue was whether the conveyance to the son, with the retention of a life estate in the grantor, could be rescinded solely due to unilateral mistake by the father as to its legal consequences. The Court of Appeals reviewed prior court decisions for precedent and concluded that deeds and contracts, unlike trusts, could only be rescinded or reformed where there was a mutual mistake of the parties. As a general matter, where the instrument is a declaration of trust, courts are more willing to reform the trust on the grounds of unilateral mistake by the settlor of the trust since the settlor ordinarily receives no consideration for the creation of the trust. According to the appeals court, allowing rescission or reformation of a deed due to unilateral mistake could result in potential injustice to the other party to the transaction and, more significantly, would also frustrate the purpose of finality in our recording system. In the court's view, the commonwealth's interest in providing record notice of property ownership at the Registry of Deeds must prevail over Arthur Sr.'s petition to rescind the deed, even if he signed the deed in the mistaken belief he could later change his mind and sign a new deed.

Consequently, the appeals court reversed the lower court and held that the deed could not be rescinded based on the unilateral mistake of the grantor. Assessors often receive questions from taxpayers about ownership arrangements from the perspective of their eligibility for a property tax exemption. This case illustrates, however, the need for taxpayers to seek sound legal advice where estate plans are being contemplated so that all ramifications can be considered. Local officials should advise taxpayers to consult a lawyer with expertise in the area before making any decisions. ■

Focus on Municipal Finance

Excise Tax Revenue Growth Throttling Down

Robert Bliss, DOR Director of Communications
Data provided by Jared Curtis, Databank Analyst

With lottery revenue falling short of expectations, a projected $1.3 billion gap in the next state budget, new growth slowing down and municipal costs continuing to run ahead of revenues, the last thing local officials need is another dose of fiscal bad news.

But here comes the Grinch regardless: revenues from the motor vehicle excise are leveling off and seem poised to decline in the coming fiscal year.

Financial officers and budget planners generating revenue projections for FY09 should take this trend into account. The excise provides an important unrestricted revenue source for cities and towns, delivering an amount roughly equivalent to the state's collection of fuel excise revenue.

In FY05, motor vehicle excise delivered $683.1 million in municipal revenue support. In percentage terms, the tax provided 3.84 percent of city and town budgets totaling $17.8 billion.

There was a slight increase in motor vehicle excise collected by cities and towns in FY06 when the total grew to $694.2 million, or 3.69 percent of city and town budgets totaling $18.8 billion.

In FY07, based on amounts budgeted, the motor vehicle excise was projected to deliver $660.3 million or 3.31 percent of city and town budgets totaling $19.9 billion.

Basic statistics about the vehicle population on the Automated Licensing and Registration System (ALARS) reveal an aging vehicle fleet. An aging vehicle fleet is another indicator of a likely decline in revenue since older vehicles generate less excise tax income than newer vehicles.

In November 2000, Massachusetts had 5.2 million registered vehicles with an average age of 7.66 years. The commonwealth also had 4.5 million license holders, or approximately 1.16 vehicles per driver.

Six years later, in November of 2006, Massachusetts had 5.7 million registered vehicles with an average age of 8.93 years. The number of license holders had stayed approximately the same only growing to 4.7 million, or approximately 1.21 vehicles per driver.

Over the six years between 2000 and 2006, the vehicle population grew by 9.6 percent, the licensed driver population grew by 4.4 percent and the average vehicle age grew by 16.5 percent.

Looking at the vehicle population increase by vehicle class, the largest rate of growth was for motorcycles and light/heavy trucks. The number of cars decreased by 5.6 percent or 189,000 vehicles. The largest actual increase (516,000) was for light trucks.

Sales tax collection on the sales of motor vehicles has been declining since FY 2005 at the rate of 5 percent per year. In addition, total vehicle sales transactions (as measured by titling and registration transactions) have decreased 5 percent a year and the percentage of "new" vehicle transactions (as compared to "used" vehicle transactions) has also declined.

Combine cars that run longer with thrifty owners buying more used vehicles and fewer new vehicles and the trend is pretty clear: fewer vehicle excise dollars flowing to cities and towns.

The potential for a noticeable drop in motor vehicle excise revenue is apparent in other more precise measures. In general, if the value of new vehicles added to ALARS doesn't exceed the reduction in value caused by the annual depreciation rate change (a decline of 15–30 percent each year) then motor

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Fiscal Year 1997–2007 State Totals

Fiscal year	FY97 motor vehicle excise	FY97 total budget	Pct. of budget	Pct. change from prior year
1997	413,125,946	11,951,637,634	3.46	
1998	469,266,235	12,622,550,542	3.72	13.59
1999	472,968,007	13,456,708,724	3.51	0.79
2000	534,082,837	14,282,454,671	3.74	12.92
2001	583,164,568	15,246,078,524	3.83	9.19
2002	609,933,729	16,199,645,405	3.77	4.59
2003	645,159,707	16,721,962,244	3.86	5.78
2004	635,827,428	17,084,298,244	3.72	–1.45
2005	683,167,505	17,810,903,509	3.84	7.45
2006	694,258,568	18,826,543,229	3.69	1.62
2007	660,302,794	19,937,604,062	3.31	–4.89

FY1997 through FY2006 are actual MVE collections; FY2007 is the amount budgeted.

Figure 1

Motor Vehicle Excise — Average Bill

	FY05 actual	FY06 actual	CY2006 avg. vehicle age	Avg. bill	Rank in avg. bill
Abington	1,644,394	1,811,068	8.29	104.25	164
Acton	3,151,571	2,805,457	7.53	122.99	63
Acushnet	1,178,968	1,137,817	8.84	85.63	290
Adams	787,159	871,865	8.76	92.13	250
Agawam	3,515,538	3,343,992	8.71	101.33	183
Alford	81,610	94,604	9.42	128.36	49
Amesbury	1,705,090	1,736,714	8.82	97.74	206
Amherst	1,474,547	1,516,654	9.37	81.26	306
Andover	4,666,645	5,000,633	7.22	155.25	11
Aquinnah	37,217	34,338	13.22	58.00	350
Arlington	4,196,714	4,110,106	7.77	111.10	128
Ashburnham	729,870	740,207	8.76	96.96	216
Ashby	362,849	368,328	9.38	86.91	282
Ashfield	179,480	175,590	9.52	76.51	323
Ashland	2,185,622	2,146,959	7.84	119.49	79
Athol	932,034	1,075,095	9.42	78.89	316
Attleboro	4,291,583	4,367,710	9.14	93.83	234
Auburn	2,513,461	2,678,352	7.58	131.13	47
Avon	685,397	830,886	8.97	124.98	59
Ayer	746,297	800,786	11.68	96.96	217
Barnstable	6,386,338	6,163,819	9.40	99.25	194
Barre	583,107	584,209	9.34	87.36	279
Becket	218,978	227,932	10.23	86.70	283
Bedford	1,623,299	1,589,210	8.17	113.72	115
Belchertown	1,541,698	1,559,306	9.09	90.72	259
Bellingham	2,019,624	1,987,634	8.36	102.67	174
Belmont	2,507,652	2,877,589	7.68	136.55	42
Berkley	783,905	757,785	8.43	93.42	236
Berlin	384,475	374,468	9.82	102.57	176
Bernardston	263,757	276,266	8.93	88.66	272
Beverly	4,093,728	4,574,980	8.53	117.13	95
Billerica	5,111,443	5,190,388	8.21	111.91	123
Blackstone	1,024,458	1,007,301	9.22	93.23	238
Blandford	193,607	124,920	19.29	71.92	340
Bolton	788,994	775,880	7.65	137.23	39
Boston	44,763,537	50,177,382	9.44	130.86	48
Bourne	2,375,515	2,496,559	8.66	102.90	171
Boxborough	686,168	659,727	7.46	119.71	78
Boxford	1,473,343	1,526,173	7.55	163.63	6
Boylston	745,816	683,051	7.36	120.11	75
Braintree	4,664,382	4,546,406	7.66	121.52	69
Brewster	1,357,661	1,307,733	9.12	99.08	195
Bridgewater	2,877,253	2,754,313	7.96	106.74	146
Brimfield	423,801	465,381	9.26	93.28	237
Brockton	6,325,121	6,747,989	10.30	85.97	288
Brookfield	369,020	427,558	8.66	94.89	228
Brookline	5,314,315	5,456,912	7.70	154.90	12
Buckland	174,550	172,077	9.57	92.42	245
Burlington	2,871,027	3,127,822	7.59	126.20	56
Cambridge	6,296,905	5,876,448	8.96	104.10	167
Canton	3,222,639	3,438,269	7.29	144.74	23
Carlisle	817,279	824,381	8.00	144.98	22
Carver	1,281,465	1,306,936	8.52	92.10	251
Charlemont	133,028	124,387	10.70	72.83	338
Charlton	1,591,891	1,838,814	8.02	115.76	101
Chatham	1,141,208	1,118,515	9.94	105.80	155
Chelmsford	3,948,418	4,781,801	7.68	123.66	60
Chelsea	2,766,554	2,593,947	10.13	117.33	92
Cheshire	413,014	431,022	9.16	92.95	243
Chester	137,439	113,330	11.02	63.70	347
Chesterfield	146,897	126,948	9.88	76.71	322
Chicopee	4,195,976	5,139,353	9.80	91.44	257
Chilmark	197,416	172,060	12.05	86.12	286
Clarksburg	165,369	175,120	8.35	88.09	277
Clinton	1,292,107	1,411,475	8.68	96.75	220
Cohasset	1,283,958	1,219,177	7.92	142.61	26
Colrain	166,354	163,403	10.45	69.18	345
Concord	2,415,450	2,458,012	7.55	145.50	21
Conway	209,760	232,488	8.38	102.19	178
Cummington	98,545	90,264	9.95	73.03	336
Dalton	801,676	769,480	8.16	100.27	189
Danvers	3,693,096	3,445,219	7.55	116.14	99
Dartmouth	3,679,226	3,693,291	8.45	102.54	177
Dedham	2,909,495	2,851,973	8.14	119.29	82
Deerfield	651,354	641,256	8.93	99.28	193
Dennis	2,424,617	2,114,689	9.41	100.73	186
Dighton	802,317	806,751	8.95	91.68	255
Douglas	975,845	1,066,205	8.63	102.88	172
Dover	1,153,757	1,252,375	7.94	199.49	2
Dracut	3,574,875	3,552,641	8.35	105.76	156
Dudley	1,261,662	1,306,286	8.04	101.51	181
Dunstable	455,068	446,826	8.35	114.92	108
Duxbury	2,510,894	2,394,163	7.61	140.64	33
E. Bridgewater	1,355,610	1,649,497	8.81	106.57	149
E. Brookfield	282,121	313,369	7.86	102.81	173
E. Longmeadow	1,924,912	1,911,286	8.24	109.38	135
Eastham	762,832	760,272	9.56	92.56	244
Easthampton	1,478,746	1,480,745	8.91	82.89	299
Easton	3,027,053	3,095,979	7.75	126.22	55
Edgartown	798,923	970,580	12.12	115.23	106
Egremont	210,908	206,544	10.06	114.30	112
Erving	145,131	149,699	10.14	73.02	337
Essex	495,980	558,688	9.11	113.67	117
Everett	2,690,678	3,603,925	9.50	106.29	150
Fairhaven	1,572,210	1,720,989	8.87	91.79	253
Fall River	6,632,822	6,118,688	9.74	76.12	325
Falmouth	5,007,546	4,001,278	8.93	93.54	235
Fitchburg	3,082,766	3,165,362	9.78	82.46	301
Florida	66,843	66,684	10.33	64.62	346
Foxborough	2,378,800	2,327,507	7.70	120.20	74
Framingham	7,272,419	7,312,982	8.71	98.97	196
Franklin	4,073,300	4,270,203	7.44	135.27	45
Freetown	1,226,711	1,471,991	8.79	106.04	153
Gardner	1,798,491	1,767,482	8.62	86.94	281
Georgetown	1,114,922	1,159,888	8.34	115.71	102
Gill	189,662	199,720	9.57	99.31	191
Gloucester	3,116,383	2,775,800	9.04	89.06	270
Goshen	108,778	118,998	10.15	86.04	287
Gosnold	3,454	0	10.11	0.00	351
Grafton	1,921,587	2,182,770	7.69	117.25	93
Granby	708,718	729,201	9.58	89.36	268
Granville	163,847	177,744	10.93	76.95	321
Grt. Barrington	882,612	832,912	9.56	98.27	201
Greenfield	1,507,042	1,507,242	9.74	80.04	312
Groton	1,335,878	1,377,205	8.12	116.34	98
Groveland	846,896	794,955	8.04	104.70	162
Hadley	582,731	613,577	9.37	97.63	209
Halifax	870,856	850,421	8.64	89.96	263
Hamilton	1,052,281	1,036,824	8.56	122.82	66
Hampden	673,624	700,700	9.05	103.20	170
Hancock	96,444	100,832	9.16	101.34	182
Hanover	2,127,052	2,222,946	7.61	138.09	35
Hanson	1,191,937	1,169,154	9.04	97.49	211
Hardwick	281,751	267,678	9.91	76.22	324
Harvard	847,102	791,161	8.24	122.95	64
Harwich	1,814,774	1,905,979	9.09	104.70	163
Hatfield	448,259	477,648	9.19	96.91	218
Haverhill	5,810,347	5,716,708	8.98	98.29	200
Hawley	34,658	37,046	10.35	83.06	298
Heath	74,094	77,735	10.62	73.82	333
Hingham	3,237,637	3,102,239	7.55	138.06	36
Hinsdale	280,797	242,639	9.42	89.53	266
Holbrook	1,196,043	1,200,752	8.83	101.09	184
Holden	2,178,804	2,180,935	7.18	116.80	97
Holland	281,855	257,251	9.31	75.22	327
Holliston	1,802,484	2,020,046	7.67	127.46	52
Holyoke	2,219,708	2,332,733	11.52	74.82	329
Hopedale	883,150	801,820	7.99	119.41	80
Hopkinton	2,388,749	2,365,761	7.08	150.28	15
Hubbardston	551,345	529,939	8.81	92.99	240
Hudson	2,122,443	2,249,932	8.64	101.92	179
Hull	1,204,421	1,163,315	8.87	105.26	157
Huntington	219,438	290,109	10.71	96.45	221
Ipswich	1,796,434	1,993,180	8.11	120.11	76
Kingston	1,539,315	1,574,568	8.25	109.13	136
Lakeville	1,377,530	1,430,477	8.42	106.81	144
Lancaster	701,603	807,759	8.65	104.16	165
Lanesborough	420,591	372,438	9.23	90.35	261
Lawrence	3,244,878	3,170,776	12.21	69.66	344
Lee	681,172	692,769	8.73	94.09	233
Leicester	1,187,348	1,170,135	8.55	93.16	239
Lenox	677,708	677,369	8.65	114.11	114
Leominster	4,545,174	4,344,952	8.55	97.08	215
Leverett	227,609	231,941	9.72	98.91	197
Lexington	4,179,205	4,233,625	7.10	146.01	19
Leyden	79,885	84,779	8.90	81.91	304
Lincoln	985,262	954,190	8.03	161.34	8
Littleton	1,137,903	1,198,611	8.09	112.36	121
Longmeadow	2,318,992	2,296,723	7.72	143.16	25
Lowell	6,728,338	6,816,475	10.20	82.08	302
Ludlow	2,116,112	2,170,584	8.99	92.27	249
Lunenburg	1,251,592	1,166,165	8.85	86.38	284
Lynn	5,112,897	5,172,011	11.20	75.30	326
Lynnfield	1,967,215	1,982,493	7.27	157.45	9
Malden	4,198,721	4,167,412	9.13	94.45	230
Manchester	942,569	865,065	7.98	142.35	28
Mansfield	2,805,422	2,900,031	7.80	123.57	61
Marblehead	3,014,927	3,026,226	8.13	141.80	31
Marion	771,702	735,027	8.61	111.57	126
Marlborough	4,799,106	4,304,927	8.75	97.44	212
Marshfield	3,324,465	3,328,302	8.18	115.20	107
Mashpee	1,853,048	2,037,448	8.10	119.40	81
Mattapoisett	816,397	877,799	8.20	110.03	133
Maynard	1,154,294	1,047,631	8.18	88.81	271
Medfield	1,934,504	1,787,859	7.27	142.02	29
Medford	5,103,391	4,960,748	8.34	106.72	147
Medway	1,660,641	1,612,786	7.87	115.50	103
Melrose	2,846,648	2,645,780	7.82	111.40	127
Mendon	866,729	876,761	8.43	120.05	77
Merrimac	726,566	732,347	8.09	101.52	180

	FY05 actual	FY06 actual	CY2006 avg. vehicle age	Avg. bill	Rank in avg. bill
Methuen	4,326,783	5,112,206	8.77	106.15	152
Middleborough	2,549,059	2,706,767	8.56	97.67	207
Middlefield	69,823	58,759	10.92	81.16	308
Middleton	1,205,958	1,258,891	7.79	137.27	37
Milford	3,176,401	3,391,073	8.46	103.88	168
Millbury	1,645,519	1,662,188	8.15	105.07	159
Millis	1,142,801	1,040,770	8.27	111.85	124
Millville	332,839	389,390	9.11	100.20	190
Milton	3,139,337	3,324,562	8.00	137.01	40
Monroe	10,519	11,207	10.82	77.29	320
Monson	932,580	970,120	9.88	85.65	289
Montague	690,721	711,979	10.19	74.76	330
Monterey	131,422	127,880	10.07	100.93	185
Montgomery	99,422	106,797	9.95	91.75	254
Mt. Washington	18,639	21,781	12.35	88.18	276
Nahant	481,093	519,983	8.56	128.26	50
Nantucket	2,074,726	2,512,510	13.02	120.60	72
Natick	4,461,799	4,113,124	7.74	122.46	68
Needham	4,301,123	4,300,194	6.88	150.24	16
New Ashford	33,697	27,219	8.17	84.79	293
New Bedford	6,015,472	6,100,969	9.78	77.39	319
New Braintree	119,592	118,383	10.79	84.92	292
New Marlborough	149,403	321,005	10.56	141.16	32
New Salem	111,734	107,195	9.15	78.53	317
Newbury	956,915	1,093,727	8.36	127.88	51
Newburyport	2,150,006	2,394,920	7.86	126.17	57
Newton	11,467,867	10,750,647	7.29	145.83	20
Norfolk	1,356,595	1,431,202	7.71	136.41	43
N. Adams	1,084,042	1,108,940	9.49	83.74	297
N. Andover	3,783,233	4,010,270	7.45	144.31	24
N. Attleborough	3,421,395	3,328,656	8.21	108.68	139
N. Brookfield	481,715	512,380	9.15	89.14	269
N. Reading	2,277,854	2,273,501	7.93	137.26	38
Northampton	2,247,537	2,331,043	9.34	87.34	280
Northborough	1,936,356	1,933,222	7.80	121.38	70
Northbridge	1,702,329	1,638,077	8.38	97.50	210
Northfield	332,728	359,348	9.11	88.40	274
Norton	2,294,922	2,130,163	8.20	107.69	142
Norwell	1,938,785	1,704,269	7.41	136.58	41
Norwood	3,928,022	3,698,894	7.78	115.47	105
Oak Bluffs	711,954	733,761	11.89	94.86	229
Oakham	238,006	275,594	8.96	103.26	169
Orange	692,236	654,606	10.13	71.59	341
Orleans	1,072,916	1,145,295	9.31	106.79	145
Otis	240,800	211,831	10.56	88.37	275
Oxford	1,866,059	1,657,460	8.16	100.69	187
Palmer	1,325,882	1,290,951	9.77	81.30	305
Paxton	606,775	616,009	7.68	125.21	58
Peabody	5,815,599	5,762,052	7.96	109.10	137
Pelham	138,724	128,127	8.77	81.92	303
Pembroke	2,155,180	2,177,758	8.30	108.01	140
Pepperell	1,355,167	1,324,669	8.78	95.60	223
Peru	89,114	91,615	9.74	77.77	318
Petersham	128,782	133,171	8.79	80.61	311
Phillipston	212,029	209,336	8.86	84.10	296
Pittsfield	4,136,593	4,404,904	8.79	96.28	222
Plainfield	72,278	55,282	10.01	62.18	348
Plainville	1,014,287	1,155,542	7.83	117.77	89
Plymouth	7,221,066	6,699,646	8.11	104.87	160
Plympton	331,178	433,223	9.17	110.74	130
Princeton	565,728	472,929	8.44	98.20	202
Provincetown	457,818	524,372	10.69	114.32	111
Quincy	8,479,909	8,061,727	8.32	106.25	151
Randolph	3,325,703	3,206,016	8.80	106.63	148
Raynham	1,808,462	1,943,777	7.69	119.20	85
Reading	2,937,456	2,835,294	7.16	120.49	73
Rehoboth	1,626,359	1,629,030	9.27	106.86	143
Revere	4,161,309	4,999,906	9.10	123.34	62
Richmond	216,905	234,440	8.66	117.99	88
Rochester	741,548	737,781	9.09	98.19	203
Rockland	1,827,957	1,858,124	8.83	95.29	224
Rockport	933,141	831,183	8.81	102.62	175
Rowe	43,539	45,757	10.78	80.99	310
Rowley	835,464	855,234	8.48	111.99	122
Royalston	139,708	135,738	9.62	74.50	331
Russell	177,357	161,716	10.57	73.61	334
Rutland	981,599	985,668	7.55	112.57	119
Salem	3,485,883	3,540,267	9.25	99.29	192
Salisbury	987,535	1,016,381	9.84	97.76	205
Sandisfield	117,333	95,003	10.16	81.20	307
Sandwich	3,014,714	2,799,525	8.08	113.22	118
Saugus	3,235,042	3,320,470	8.09	118.24	87
Savoy	87,869	93,189	8.58	84.72	294
Scituate	2,370,414	2,588,879	7.95	131.84	46
Seekonk	1,905,550	2,048,599	8.90	114.76	109
Sharon	2,556,712	2,673,656	6.78	152.14	14
Sheffield	501,814	486,993	10.64	94.29	231
Shelburne	211,124	219,047	9.71	71.12	343
Sherborn	736,899	761,141	8.12	161.40	7
Shirley	634,822	625,665	9.01	92.39	246
Shrewsbury	4,680,209	4,688,251	7.35	127.42	53
Shutesbury	174,420	157,190	9.07	74.50	332
Somerset	1,964,332	1,930,089	8.30	92.34	247
Somerville	4,702,207	4,603,617	9.39	86.36	285
S. Hadley	1,686,858	1,776,572	8.30	100.40	188
Southampton	736,595	697,035	8.88	92.01	252
Southborough	1,792,140	1,918,873	7.08	167.46	4
Southbridge	1,425,222	1,433,494	9.58	84.33	295
Southwick	1,164,485	1,173,170	10.01	92.98	241
Spencer	1,360,966	1,360,619	8.91	95.13	227
Springfield	9,206,553	9,211,096	12.09	79.30	315
Sterling	1,173,243	1,156,191	7.75	115.50	104
Stockbridge	295,580	275,215	9.97	104.80	161
Stoneham	2,758,279	2,727,713	7.72	122.52	67
Stoughton	3,444,571	3,539,202	8.03	113.71	116
Stow	887,590	861,578	8.03	110.89	129
Sturbridge	1,229,326	1,228,115	7.41	110.21	132
Sudbury	2,789,222	2,965,914	7.24	165.75	5
Sunderland	347,975	344,318	9.25	87.52	278
Sutton	1,397,243	1,414,159	7.72	122.83	65
Swampscott	1,937,737	1,977,981	7.71	142.51	27
Swansea	1,799,192	1,967,712	8.91	97.44	213
Taunton	5,655,122	5,722,985	8.91	95.18	226
Templeton	878,356	849,423	8.45	89.47	267
Tewksbury	3,899,761	3,813,216	7.69	114.44	110
Tisbury	677,165	667,729	11.66	91.39	258
Tolland	48,497	50,664	10.56	73.53	335
Topsfield	850,317	1,038,285	7.96	149.22	18
Townsend	1,076,112	1,053,162	8.79	91.66	256
Truro	326,619	251,807	10.38	75.17	328
Tyngsborough	1,536,944	1,547,073	8.39	117.17	94
Tyringham	63,480	54,140	7.95	104.12	166
Upton	959,398	962,964	8.11	117.01	96
Uxbridge	1,599,509	1,749,611	8.35	108.74	138
Wakefield	3,251,488	3,107,655	7.72	117.46	90
Wales	213,923	209,389	10.28	79.52	313
Walpole	3,217,105	3,441,207	7.53	135.82	44
Waltham	6,117,029	5,950,314	8.45	107.99	141
Ware	924,960	933,893	9.99	81.05	309
Wareham	2,552,548	2,472,970	9.29	90.72	260
Warren	448,850	496,036	10.02	82.78	300
Warwick	70,390	78,938	9.16	71.50	342
Washington	81,013	88,344	9.55	98.05	204
Watertown	3,429,259	3,286,194	8.07	111.64	125
Wayland	2,095,897	2,160,976	7.44	153.86	13
Webster	1,742,892	1,792,750	9.28	94.23	232
Wellesley	3,982,884	4,278,251	7.41	176.64	3
Wellfleet	424,934	431,171	10.08	90.13	262
Wendell	78,829	74,502	11.09	59.22	349
Wenham	556,727	593,356	8.55	141.85	30
W. Boylston	975,417	965,344	7.60	119.16	86
W. Bridgewater	1,030,836	1,126,925	8.79	117.35	91
W. Brookfield	453,100	425,146	8.72	85.01	291
W. Newbury	627,744	586,805	8.20	119.29	83
W. Springfield	3,017,283	2,921,387	9.37	98.69	198
W. Stockbridge	201,667	196,035	8.74	98.56	199
W. Tisbury	404,538	438,909	11.54	92.34	248
Westborough	2,645,380	2,848,742	7.46	139.02	34
Westfield	4,012,668	4,118,461	9.29	96.77	219
Westford	2,980,020	3,007,169	7.53	127.02	54
Westhampton	193,937	199,798	8.56	89.84	264
Westminster	978,139	1,029,347	8.50	105.88	154
Weston	2,231,627	2,424,150	7.25	206.26	1
Westport	2,039,668	2,090,594	9.06	97.43	214
Westwood	2,309,888	2,298,851	7.16	156.26	10
Weymouth	5,738,105	6,211,163	8.56	109.95	134
Whately	176,243	203,957	10.25	95.22	225
Whitman	1,403,426	1,750,880	8.60	110.31	131
Wilbraham	1,978,273	1,922,323	8.21	116.05	100
Williamsburg	278,682	252,175	9.15	72.28	339
Williamstown	703,232	703,387	8.60	105.08	158
Wilmington	3,267,622	3,226,536	7.56	121.22	71
Winchendon	940,990	942,629	9.14	79.39	314
Winchester	2,997,549	3,078,917	7.63	150.07	17
Windsor	124,383	131,142	9.88	97.65	208
Winthrop	1,720,383	1,827,763	8.59	119.24	84
Woburn	5,186,842	5,026,086	8.37	112.57	120
Worcester	13,163,913	12,397,989	9.38	88.54	273
Worthington	156,809	161,634	9.01	89.65	265
Wrentham	1,660,927	1,424,954	8.03	114.15	113
Yarmouth	3,161,770	2,912,241	8.97	92.97	242
State total	**683,167,505**	**694,258,568**	**8.82**	**108.69**	

Table 2

Excise Tax Revenue Growth Throttling Down **continued from page four**

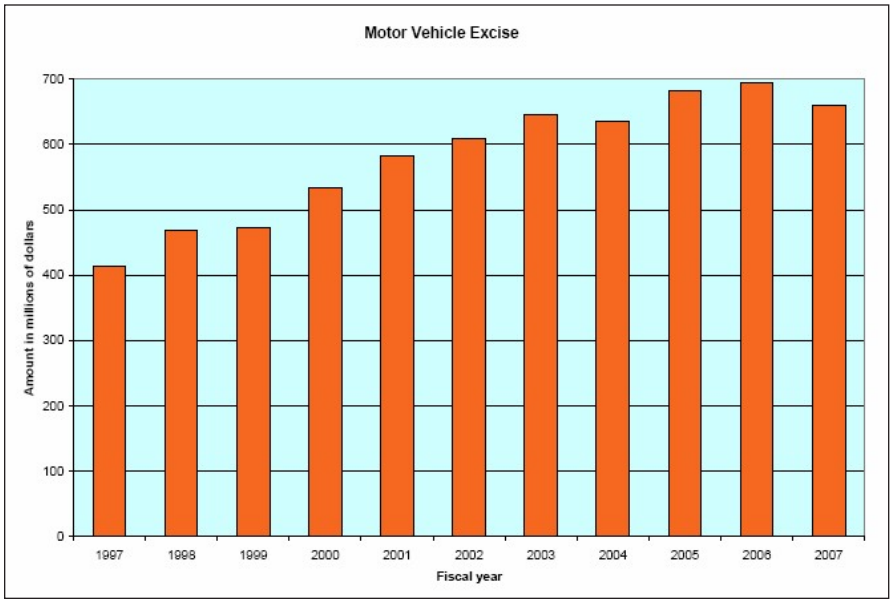

Figure 1

vehicle excise billings will decrease. Since vehicle sales have been declining for the past three years, a slump in motor vehicle excise revenue in FY09 appears certain unless there is some unexpected up-tick in vehicle sales.

(The motor vehicle excise depreciation schedule is 50 percent for the year prior to manufacture, 90 percent in the model year of manufacture, 60 percent in the second year after, 40 percent in the third year after, 25 percent in the fourth year after and 10 percent in the fifth and subsequent years.)

A recent effort by the Registry of Motor Vehicles to get previously unclassified vehicles onto the tax rolls boosted excise tax revenue by $12.8 million in 2006 and $6 million in 2007. Without this effort, the actual billings and valuation amount for 2006 would have declined.

When City and Town last surveyed the motor vehicle excise in 2004, the communities of Weston, Dover, Wellesley, Sudbury and Southboro had the highest average bills, while the communities with the lowest average bills were Wendell, Gosnold, Hawley, Warwick and Erving.

Not much has changed. According to the most recent complete data set for FY06, Weston, Dover, Wellesley, Southboro and Sudbury residents continued to pay the highest bills, while communities with the lowest average bills were Gosnold, Aquinnah, Wendell, Plainfield and Chester.

Communities with the oldest cars in 2004 were found on Martha's Vineyard (Aquinnah, Chilmark, West Tisbury, Edgartown and Tisbury). Those with the youngest vehicles were Sharon, Needham, Westwood, Andover and Canton.

According to FY06 data, Sharon, Needham, Southboro, Hopkinton and Lexington now garage the youngest vehicles; their average age being no more than 7.10 years. The oldest vehicles motor through Blandford, Aquinnah, Nantucket, Lawrence and Edgartown, all with an average age of no less than 12.12 years. ■

Regional Assessing **continued from page one**

from all of the participating communities will give the assistant assessor a larger base of information for analytical purposes and this can result in more accurate and uniform assessments for taxpayers.

Regionalizing services has become more commonplace to Massachusetts local officials. Through the success of other cooperative programs such as schools, ambulances and group purchasing, many cities and towns have learned firsthand about the benefits of economy of scale. The guidelines for regionalizing assessing have been designed to maintain local autonomy over policy decisions by each participating municipality; municipalities that share an assistant assessor do not have to share policy, the assistant assessor can work with multiple guidelines. Sharing an assistant assessor in small assessing jurisdictions is a natural fit because everyone benefits, particularly the taxpayers, by a possible reduction in the cost of assessing services reflected in local property tax bills and an increase in the quality of property valuations. ■

Governor Welcomes New Mayors

S.J. Port, Director of Communications & Policy

Governor Deval Patrick and Lt. Governor Tim Murray, as well as eight of the administration's top cabinet secretaries, welcomed 11 of the 13 newly elected mayors to the governor's office on Wednesday, November 28.

Patrick said he sensed, "a lot of talent, a lot of commitment and just a little apprehension in the room."

After briefly addressing the new mayors, Governor Patrick asked each of them to introduce themselves and the challenges their respective communities face.

Mayor Charles Crowley of Taunton asked about the possibility of partnering with state government to make Taunton's "underutilized" state-owned land parcels more productive. "We're not looking for a hand out, but for a hand up," Crowley added.

Similar land use concerns were brought to the table by both Fitchburg Mayor-elect Lisa Wong and Gardner Mayor-elect Mark E. Hawke. They told the governor that their cities need assistance in converting available commercial and industrial land to new business space.

Equally concerned about Fitchburg's job loss over the past five years, Wong said, "Our problem is we have the space, but it's not ready for development."

"That is what the development cabinet is all about," said the governor, encouraging Wong and others to work with his economic development team, which works toward putting state resources behind proposed local development and job creation.

According to Wong, a municipality in Michigan recently reached out to international business without a coordinated effort by the state and successfully managed to bring business into their community. Wong wondered aloud how the administration would help Massachusetts municipalities do the same. Fitchburg, she said, had been approached by media outlets in China asking how Fitchburg can play a role in developing business with China.

Lighting up, Governor Patrick, who was scheduled to leave two days later for China, on his first gubernatorial international trip, told Wong not to leave the room until she'd exchanged information about China's interest in Fitchburg with his staff. Although no municipal leaders were scheduled to travel to China with the governor this time, he suggested that may change in the future.

Education reform questions from the new mayors prompted Governor Patrick to assert, "I think Chapter 70 is broken … we need to re-examine how we pay for education so there is fair sharing."

Closing the meeting, Governor Patrick emphasized the value of community visits for his administration.

We learn best by … interacting with local officials.

"Ask us out. That is how we get a feel for how to support your efforts," Governor Patrick said. "We learn best by being in the communities and interacting with local officials, but it doesn't always turn instantly into policy."

Before and after meeting with the governor and lieutenant governor, the mayors spent an hour being briefed by cabinet members on programs and administrative initiatives that would help them manage at the municipal level as well as partner with the state.

Opening the morning session, Secretary of Labor and Workforce Development Suzanne Bump focused on the state's workforce development boards. Several of the new mayors will be responsible for the direction of the workforce boards that fall in their region. Bump emphasized the value these boards have to the development of the workforce in the regions and across the state.

Congratulating the mayors, Undersecretary for Planning and Program Development Wendy Stern, focused on introducing the mayors to the lesser known but "imperative" agencies and groups that work under and with the Executive Office of Transportation and Public Works. Stern encouraged collaboration between communities and emphasized the role that the regional groups working with multiple communities could play in assisting the new mayors with funding, policy development and implementation.

"We hope to become your favorite secretariat," proclaimed Ian A. Bowles, secretary of Energy and Environmental Affairs. Energy initiatives across the state could help municipalities realize cost savings as well as economic development, said Bowles, who encouraged a partnership with his office.

Secretary of Public Safety Kevin Burke's discussion with the new mayors was "especially productive" according to administration officials. The new mayors each discussed the type of public safety issues their communities faced, asking Burke for advice and grant information. Burke gave the mayors information about at least five multi-million dollar grants, like the Shannon grants, which the Executive Office of Public Safety distributes across the state.

Welcoming the new mayors, municipal finance expert, Leslie A. Kirwan, secretary of Administration and Finance, said, "You have my deepest congratulations and sympathies for all that lies ahead of you."

Kirwan told the mayors, "The first thing I would do if I were in your shoes, would be to call Bob [Nunes] and take advantage of all the resources that his shop, DLS, has to offer. There is a wealth of knowledge there."

continued on page nine

New Mayors **continued from page eight**

Dr. Dana Mohler-Faria, special advisor for Education to the Governor, answered multiple questions from the new mayors who were eager to discuss education reform and curious as to what the governor's Readiness Plan would suggest in March. Echoing the governor, Mohler-Faria expressed his concern for Chapter 70 funding, specifically the inclusion of unpredictable special education costs.

Observing the new mayors' concern over the cost and quality of education, JudyAnn Bigby, secretary of Health and Human Services, assured them that she has begun work to re-organize youth agencies to better communicate and care for the whole child. Additionally, Bigby shared concerns over the federal Centers for Medicare and Medicaid Services' (CMS) push to limit Medicaid reimbursements for certain school-based municipal programs (such as transportation for special needs students). Bigby promised the new mayors more information, giving them contacts in her office. Several mayors offered to help lobby CMS, saying the loss of funds would create another burden on their communities. Bigby said that if CMS eliminated the reimbursements the state and local partnership would "have to figure out how to shoulder the burden somehow."

Deputy Commissioner of Local Services and Director of Municipal Affairs Robert Nunes, a former mayor of Taunton, organized the meeting for the administration to welcome the new mayors and introduce them to their partners at the state level.

"This is just the first step in establishing a partnership with the governor's office and the newly elected mayors" said Nunes.

Two newly elected mayors, Mayor Konstantina B. Lukes of Worcester and Mayor-elect Robert Corriea of Fall River, were unable to attend the meeting due to prior commitments. ■

DLS Notices

Mark Your Calendars

The New Officials Finance Forum will be held on Thursday, June 5, 2008, in Worcester at the College of the Holy Cross.

"What's New in Municipal Law" will be held on Friday, September 26, 2008, at the Log Cabin Banquet and Meeting House in Holyoke and Friday October 3, 2008, at the Lantana in Randolph. Bulletins will be issued a few months prior to each event. Please note the location change from this year to next year's western Massachusetts "What's New in Municipal Law" seminar.

Assessment Administration: Law, Procedures and Valuation (Course 101) will be held in Middlesex Community College, Bedford Campus, in Café East, from 6 p.m. to 9 p.m. The dates are as follows: Tuesday, March 11; Thursday, March 20; Tuesday, March 25, April 8 and 15. A bulletin with detailed information regarding this training opportunity will be released in January 2008.

If you have any questions regarding the above information, please contact Donna Quinn, training coordinator, at 617-626-3838.

Municipal Calendar

December 15

Taxpayer: Deadline for Applying for Property Tax Exemptions for Persons

Accountant/Superintendent/School Committee: Submit Amendments to End of School Year Report to DOE

December 31

State Treasurer: Notification of Quarterly Local Aid Payments on or Before December 31

Water/Sewer Commissioners: Deadline for Betterments to be Included on Next Year's Tax Bill (M.G.L. Ch. 80, Sec. 13; Ch. 40, Sec. 42I and Ch. 83, Sec. 27)

Selectmen: Begin to Finalize Budget Recommendation for Review by Finance Committee

Assessors: Mail 3-ABC Forms to All Eligible Non-Profit Organizations

Collector: Deadline for Mailing Actual Tax Bills

January 1

Assessors: Property Tax Assessment Date

DOE: Notify Communities/Districts of Estimated Net School Spending Requirements for the Next Year

February 1

Taxpayer: Deadline for Payment of 3rd Quarterly Tax Bill without Interest

Taxpayer: Quarterly Tax Bills — Application Deadline for Property Tax Abatement

February 15

Treasurer: 2nd Quarter Reconciliation of Cash 28 Finance Committee Continue Budget Review and Develop Recommendations ■

Lt. Governor Murray Leads MACC on Listening Tour Across the Commonwealth

S.J. Port, Director of Policy & Communications

Lieutenant Governor Tim Murray, Director of Municipal Affairs Robert G. Nunes, and the Municipal Affairs Coordinating Cabinet (MACC) held a listening tour this fall, making five stops across the commonwealth. The listening tour took the lieutenant governor and Municipal Cabinet to Northampton, Hyannis, Webster, Lowell and Marlborough from September through December. The cabinet's final 2007 tour stop was held in Marlborough on Dec. 7 and will be recounted in City and Town's January edition. The regional meetings focused on technology, civil service, health insurance, purchasing, capital asset management and human resources — but allowed an open arena in which citizens could dialogue directly with the lieutenant governor and agency heads.

Fourth stop: Lowell

Lowell — Friday, November 2, 2007. Lieutenant Governor Tim Murray and the governor's Municipal Affairs Coordinating Cabinet (MACC) heard suggestions for civil service reform, municipal technology advancement and health insurance quandaries at their listening tour stop in Lowell.

Lowell Mayor William F. Martin welcomed Lt. Governor Murray, Director of Municipal Affairs Robert Nunes and members of the Municipal Cabinet to Lowell and introduced his City Manager Bernard Lynch.

The Municipal Cabinet was represented by Paul Dietl, chief human resources officer (HRD); Chris Bowman, civil service chairman (CS); Bethann Pepoli, deputy commissioner of Information Technology (ITD); Peter Norstrand, deputy commissioner of Capital Asset Management and Maintenance (DCAM); Ellen Bickelman, state purchasing agent from Operational Services (OS); and Dolores Mitchell, director of the Group Insurance Commission (GIC).

Gathered at Lowell City Hall with an audience of approximately 45 local officials and representatives, Lt. Governor Murray and MACC opened the meeting by introducing the work their respective agencies do.

Mitchell took this opportunity to speak to broad issues municipalities have faced when presented with the option to join GIC. Mitchell was assisted in her presentation by MAPC's Project Director Joel Barrera, who has been working with Mitchell to counsel municipalities on joining or not joining the GIC.

"GIC is not for everybody; it is not a silver bullet, but is a valuable tool," said Mitchell.

Members of the Massachusetts Municipal Personnel Association (MMPA) suggested "eliminate civil service for all position titles except public safety" during their presentation.

Joanne Faust, MMPA chair and human resource director for Burlington, and fellow board of director members, Caryn Cove Mallow, personnel director for Arlington, Elizabeth Dennis, personnel director for Natick and Roberta Kety, human resources director for Quincy, wrote in their handout; "We see this recommendation as supportive of the HRD staff who are overwhelmed with the extensive requirements of providing service to 100 state agencies and 200 municipalities. These recommendations acknowledge the fact that for years, HRD has been severely under funded to carry out its statutory responsibilities."

Faust and colleagues listed there areas of concern as being: labor service, provisional employees, workforce diversification, outdated job analysis, appointment timeframe, public safety examinations and score banding, and the high number of appeals sent to the Civil Service Commission.

According to their handout, labor unions and the Massachusetts Municipal Association has "for years filed legislation to eliminate civil service provisions for all titles except public safety." Labor unions had several reasons to be supportive, according to MMPA, one of which was because municipal officials are held accountable by collective bargaining agreements as well as federal legislation.

The MMPA's representatives recommended again presenting the elimination of civil service for all municipal positions except public safety titles, but this time on a "prospective basis." Additionally, work with the legislature to "exempt all future municipal hires from Civil Service effective Jan. 1, 2008."

Reginald Stapczynski, town manager for Andover, presented suggestions specific to each of the agencies represented in the MACC.

Stapczynski's suggestions included offering a "technology matching grant program to encourage municipalities to upgrade and standardize their financial reporting systems." This would feed into DLS's Municipal Databank and facilitate greater data collection, according to Stacyznski.

Reiterating concerns over civil service, Stacyznski encouraged reform to provide local option alternatives to existing outdated recruitment, testing and promotional systems specifically for police and fire departments. Additionally, he suggested legislation to mandate required random drug tests for all public safety personnel.

Refining local option legislation for joining the GIC by providing more flexible options for opting in an out of the entity, giving municipalities more flexibility when negotiating with unions, was a suggestion by Stacyznski that was later reiterated by several other members of the audience. ■

DLS Profile

Scot Keefe's Focus on Governments and Taxation

S.J. Port, Director of Policy and Communication

It's not a typo. Scot Keefe, Technical Assistance analyst for the Division of Local Services, spells his name with only one *t*.

Not wanting anyone to call him "Scottie" his parents eliminated the second t, ironically adding it to his initials with the middle name of Timothy. This was just the beginning of an idiosyncratic childhood for Keefe.

Raised in Alexandria, Virginia, Keefe spent summers in Indiana while his father worked for then Senator Birch Bayh in Bayh's district office.

Keefe spent summers with the Bayh's, later working odd jobs at political conventions wherever his father worked. Keefe can recall stocking Coke machines for quarters at the 1968 National Convention in Chicago, Illinois, which achieved notoriety when police clashed with protestors.

Although working on political campaigns, Keefe became interested in Boston University's film school. Unable to transfer into BU's film school, Keefe transferred as an economics major, assuming he'd switch gears after a semester. Economics held Keefe's attention longer than expected and he graduated with an economics degree instead.

Returning to Washington D.C. following graduation, Keefe campaigned for Henry Martin "Scoop" Jackson, a senator from Washington, before taking a position with the Overseas Private Investment Council (OPIC), a branch of the State Department.

Public finance, or "the economy of government and taxation," Keefe says, was "more hands on" than other areas of government work. And, he "was good at math."

So good in fact that Keefe returned to Boston University with scholarships for his masters in economics after a year with OPIC.

Post-masters, Keefe went to work for the Taxpayers Foundation for 12 years. When it was time for a change a friend suggested an opening with the State's Joint Committee on Revenue as research director. Keefe quickly moved to the State House.

For nine years, "there was at least one big issue each year — loopholes, Community Preservation Act, and so on, but then it began to dry up," said Keefe.

By then, Keefe had come to know the Department of Revenue well and found he was interested in joining the Division of Local Services. When an opening appeared that interested Keefe in DLS, he applied and was hired; he began work at DLS on Nov. 21, 2006.

Scot Keefe

Keefe works with DLS' Technical Assistance group writing municipal management reviews for communities. The reports, which are provided as a free service to municipalities upon formal request by community leadership, are based on reviews of documents, procedures and on interviews with local officials and staff.

"I find myself thinking of little towns and big communities when I'm not at work, more than I expected to," Keefe acknowledges. "I wonder mostly about personalities and their affect on the work itself. I consider how and if the communities will take — and how they'll take our recommendations."

Of special interest to him are the legal aspects of municipal management and how to carry forward policies that will streamline and coordinate administrations.

His work for TA takes Keefe on the road a few days a month. Otherwise he spends days at DLS's Boston office, steps from his former State House colleagues. Despite perpetual work on new and ever-incoming TA report requests, Keefe tries to keep track of communities who he has worked with on reports by checking in with local community newspapers.

When not pondering municipal fiscal management, Keefe is the father of three college-aged children and husband to Mary, who was raised in Sutton. The Keefes moved from Somerville to Worcester in the 1980s.

"We needed more space, so we kept looking farther and farther out until we found more affordable housing in Worcester," said Keefe. They've had two homes there now; the second was a fixer-upper in the historic district, previously inhabited only by "squirrels and a little old lady."

After 15 years there, the squirrels are long gone but the Keefes remain having found a community that they enjoy taking part in. ■

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