City and Town

Navjeet K. Bal, Commissioner • Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

A Publication of the Massachusetts Department of Revenue's Division of Local Services

Volume 21, No. 3 April 2008

Inside This Issue

DLS Commentary DLS uses formula to distribute matching CPA funds to municipalities that have adopted the CPA **2**

Best Practice **Hull** Assessors use Real Estate Abatement video to help inform and educate taxpayers who otherwise wouldn't receive the benefit of their information packages..... **2**

Legal Appeals court upholds **Provincetown** bylaw regulating jet ski use, saying bylaw does not encroach on municipalities power to regulate vessels on local waterways **3**

Focus A history and analysis of new growth suggests municipal finance officials should use caution when estimating new growth for future budgetary proposals in the current economic climate..... **4**

MODR offers dispute resolution and public collaboration assistance to municipalities **10**

MACC Update Lt. Governor Murray and Municipal Cabinet continue listening tour, beginning with a stop in **Salem**..... **11**

Gateway update for local account administrators **11**

Mark your Calendars for NOFF and STAR..... **12**

DLS Profile Commissioner Navjeet K. Bal takes the reins **13**

Municipal Fiscal Calendar May to July **14**

Preparing Your Case for Appeal at the Appellate Tax Board

The information in this article comes from the online booklet, *"Understanding Real Estate Tax Appeals at the Appellate Tax Board,"* which is designed to help taxpayers and assessors understand the overall process of appealing a real estate tax assessment. It provides general information about filing appeals, preparing cases, and what to expect at a hearing. The focus of this article is strictly section five of that booklet: "Preparing your Case [for the ATB]."

The Massachusetts Appellate Tax Board (ATB) is a quasi-judicial state agency designed to conduct hearings and render decisions on appeals of all types of state and local taxes, including property tax (both real estate and personal property), corporate excise, individual income tax, sales and use tax, and automobile and other excises. The most frequent type of appeal filed with the ATB is real estate tax appeals.

Preparing Your Case

Because every parcel of real estate is unique and each case depends on its own particular facts, it is impossible to give a complete description of how parties should present their cases at the ATB. However, based on the type of evidence which many taxpayers and assessors present in support of their cases, the following information is provided for your consideration in preparing a case for hearing.

What do taxpayers need to prove?

Taxpayers who claim that the assessed value of their property is too high should be prepared to show that the fair market value of their property for the fiscal year at issue is lower than the assessed value. The law provides that the property must be valued as of the January 1st preceding the fiscal year at issue. For example, for fiscal year 2004, which runs from July 1, 2003 to June 30, 2004, the valuation date is January 1, 2003.

What do the assessors need to prove?

Because the assessment is presumed by law to be valid, taxpayers bear the burden of proving that their property is overvalued. The assessors may therefore decide to "rest on the assessment" and not present any evidence in support of their assessed value. If the ATB decides that the taxpayer's evidence fails to prove that the assessed value of the property exceeds the property's fair market value, the ATB will issue a decision in favor of the assessors even if the assessors did not produce any evidence at the hearing. The assessors may, of course, choose to offer testimony and evidence to support their opinion that the assessed value of the property represents the property's fair market value.

Do I need an attorney?

You are not required to have an attorney represent you at the hearing. In

continued on page 9

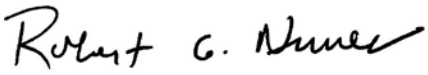
DLS Commentary

One of the most frequent subjects of calls to the DOR press office is the Community Preservation Act (CPA). For the past year, speculation has mounted as to whether the state would be able to maintain the 100 percent level of state matching grants for CPA, which has been achieved each year since its inaugural distribution in 2002 following legislation enacted in 2000. Although final FY08 numbers for each of the cities and towns that have adopted the CPA will not become available until the fall of 2008, late last month DLS issued a preliminary percentage estimate for the state's CPA matching grants.

As announced, we project that the FY09 state matching grants for CPA will be approximately 65 percent. Under CPA's enacting legislation, it was determined that once the balance in the state's CPA trust fund was unable to provide for 100 percent state matches a multi-round formula would take effect. This will be the first year DLS uses this formula to distribute matching CPA funds to municipalities that have adopted the CPA.

Even at a lower level of matched funding, the CPA remains a unique and valuable funding source for the acquisition and preservation of open space and the development of recreational facilities and affordable housing.

Finally, you may notice changes in the layout and organization of this month's *City and Town*. We are constantly seeking to improve the readability and organization of our publication. We encourage your comments and suggestions – whether positive or not, please send us your feedback at cityandtown@dor.state.ma.us.



Robert G. Nunes
Deputy Commissioner &
Director of Municipal Affairs

Best Practices

Hull's Real Estate Tax Abatement Video

David Beck, MAA, Hull Assistant Assessor

When **Hull** taxpayers ask for real estate tax abatement forms, the board of assessors has for years also given them a *Taxpayer Information Guide* and an Information Requisition (IR) form. Giving them the guide and the IR form with instructions that explain exactly what data is being sought has been a big help to taxpayers and assessors. Assessors receive complete applications that effectively help the applicants make their cases and, when warranted, assessors grant the abatements. However, many taxpayers do not come into the assessors' office for the forms that are otherwise available and consequently do not get the benefit of the complete instruction package.

What about taxpayers who do not know the abatement process?

In 2005, Pamela Coffman was elected to the Hull Board of Assessors. Pamela is not only a real estate broker and an appraiser, but also runs a business creating event videos. The suggestion to make a video on abatements came up and we discussed various production issues. The most pressing was the script. The *Taxpayer Information Guide* was a logical starting point; with a little modification, we had our script.

With a video recorder, we took shots of properties, scenery, board members and staff, counter sales books, etc. Then our board member/videographer put the package together. I happened to know a retired voice-over actress who volunteered for the part. We finished the video just as the fiscal year 2007 third quarter actual tax bills were to be mailed.

The first year we used our local cable access channel for exposure. The video was shown during breaks in the weekly selectmen's meetings in late December and January.

This year we have gone for broke after updating the video for the current assessment and filing dates. The video is being televised not only during selectmen's meeting breaks, but is also available on the Internet as well as through links on the Hull assessor's website. To view the video go to: www.town.hull.ma.us/Public_Documents/HullMA_Assessors/assessors and click on the video box. To view our *Taxpayer Information Guide*, click on the abatements box.

The comments on our video are coming in and, so far, the ratings are quite high. The Massachusetts Association of Assessing Officers conferred their 2007 Public Information Award on Hull for the video.

What about municipalities that don't have a videographer?

The City of **Westfield** has found an answer for cities and towns that do not have a videographer: schools. Westfield is producing its own video using a city hall college intern who is taking a video production course. Most colleges, and many high schools, offer courses on communications, television production, etc. If you can find a student who wants or needs to do a course project, take some photos, a few video shots, edit the script to fit your city or town and you too can have your own abatement video. We recommend that you make it as generic as possible to reduce and/or even eliminate the need for changing dates each year. This will make your production useful for many years with little or no maintenance.

The Hull assessors welcome you to use our video as a template. ■

Legal

Bylaw Regulating Jet Skis Upheld

James Crowley, Esq.

Provincetown enacted a bylaw in 2002 restricting the use of personal watercraft to a 200-foot-wide channel in Provincetown harbor and limiting the launching of personal watercraft, including jet skis, to a single point at West End Beach. The bylaw further provided that personal watercraft, while in the channel, could only be operated at "headway speed," which is to say, a slow crawl. Unfortunately, these restrictions hurt Mad Maxine's Watersports, Inc. (Mad Maxine's), which was in the business of renting jet skis. Mad Maxine's challenged the bylaw on the grounds it violated the Home Rule Amendment and the public trust doctrine. Massachusetts Superior Court upheld the bylaw as a reasonable regulation to promote public safety and to help the environment. Mad Maxine's then appealed to the state Court of Appeals. The decision is *Mad Maxine's Watersports, Inc. v. Harbormaster of Provincetown, 67 Mass. App. Ct. 804 (2006)*.

The appeals court first addressed the Home Rule Amendment argument. Mad Maxine's contended that the bylaw was invalid since it was in sharp conflict with M.G.L. Ch. 90B § 9A. That statute regulates the operation of jet skis on waters of the commonwealth of less than 75 acres. Mad Maxine's interpreted the statute to mean there was an absolute right to operate jet skis on waters greater than 75 acres and that the Provincetown bylaw impermissibly interfered with that right. The appeals court, however, rejected the theory that M.G.L. Ch. 90B § 9A conferred an absolute right to use jet skis. In the court's view, this state statute merely provided minimum regulatory guidelines for the operation of personal watercraft. Additionally, the legislature never intended to preclude local regulation since the legislature in M.G.L. Ch. 90B § 15 expressly permitted municipalities to regulate vessels, which term includes watercraft of every description, including jet skis.

Mad Maxine's theory was that the Provincetown bylaw unlawfully restricted the public's right of free navigation of the waters of the commonwealth.

The appeals court then turned to plaintiff's argument that the Provincetown bylaw violated the public trust doctrine under which a sovereign holds shore lands and waterways in trust for the use of the general public. Mad Maxine's theory was that the Provincetown bylaw unlawfully restricted the public's right of free navigation of the waters of the commonwealth. In the court's view, however, this bylaw did not encroach-upon the commonwealth's sovereignty under the public trust doctrine. Rather, the bylaw was entirely consistent with the legislature's delegation of power to municipalities to regulate vessels upon local waterways as provided in M.G.L. Ch. 90B §15.

Accordingly, the court upheld the Provincetown bylaw since it was a reasonable regulation intended to reduce risk to swimmers and other boaters in the harbor notwithstanding the adverse economic impact on the plaintiff's business of renting jet skis. ■

Local taxation advice sought by Japanese researchers

A delegation of Japanese officials from the Japanese Local Government Center in New York visited the Division of Local Services on February 29 to discuss Japanese property tax collection issues. Professor Tetsuya Watanabe, Lecturer and Accountant Hiroshi Noguchi and several colleagues met with Municipal Finance Law Bureau Chief Kathleen Colleary and attorney Chris Hinchey.

Focus on Municipal Finance

New Growth: History & Numbers

Marilyn H. Browne, Chief of Bureau of Local Assessment, and Donna Demirai, BLA Senior Analyst

For over two decades the Department of Revenue's (DOR) annual publication "Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth" has begun with the following two sentences: "Proposition 2½ provides a city or town with annual increases in their levy limits of (1) 2.5 percent and (2) an additional amount based on the valuation of certain new construction and other allowable growth in the tax base that is not the result of property revaluation. These annual increases are allowed so long as they do not result in the levy limit above the levy ceiling of 2.5 percent of full and fair cash valuation." Those sentences continue to remain intact. However, new growth has changed over the years and this article will look at evolutionary highlights. We will also examine the fiscal impact of new growth over the past several years and its current downward trend.

With 17 communities still to set a tax rate, FY2008 figures are showing a downward trend in tax levy new growth in the residential class that we do not expect to change significantly when all rates are set. To date, the total tax levy growth for FY2008 is down 6.7 percent from the prior year. It is probably prudent for municipal finance officials to use caution when estimating new growth for future budgetary purposes in this current economic climate.

New Growth History

Through the years, new growth parameters have broadened as a way to help local communities cope with budgetary constraints that made it difficult for them to provide basic services, e.g., education, fire and police protection, needed as a result of additional newly constructed homes and businesses. In the early 1980s submissions were optional. Then during a statewide fiscal budget crisis, in the early 1990s, a plan was devised that would give communities the one-time opportunity to capture 18 months of growth in one year. Later, the definition of new growth was expanded by the legislature. However, since the early 1990s new growth has remained essentially the same.

Nineteen eighty-seven saw the first of two retroactive new growth provisions. At that time many communities' assessors elected not to augment their levy limits as allowed by Proposition 2½. They may have skipped one or more years for any variety of reasons. DOR permitted the submission of retroactive growth for fiscal years 1983 through 1986. It wasn't until 1989 that legislation occurred to require assessors to report new growth before the annual setting of the tax rate (G.L. Ch. 59, sec. 21D). This change gave the policy makers in communities the option to spend or not spend increases in levy due to growth. No longer could some assessors elect to withhold tax levy growth. Once again, and for the last time, in 1989 communities were allowed to recapture lost new growth for fiscal years 1987, 1988 and 1989.

FY2008 figures are showing a downward trend in tax levy new growth

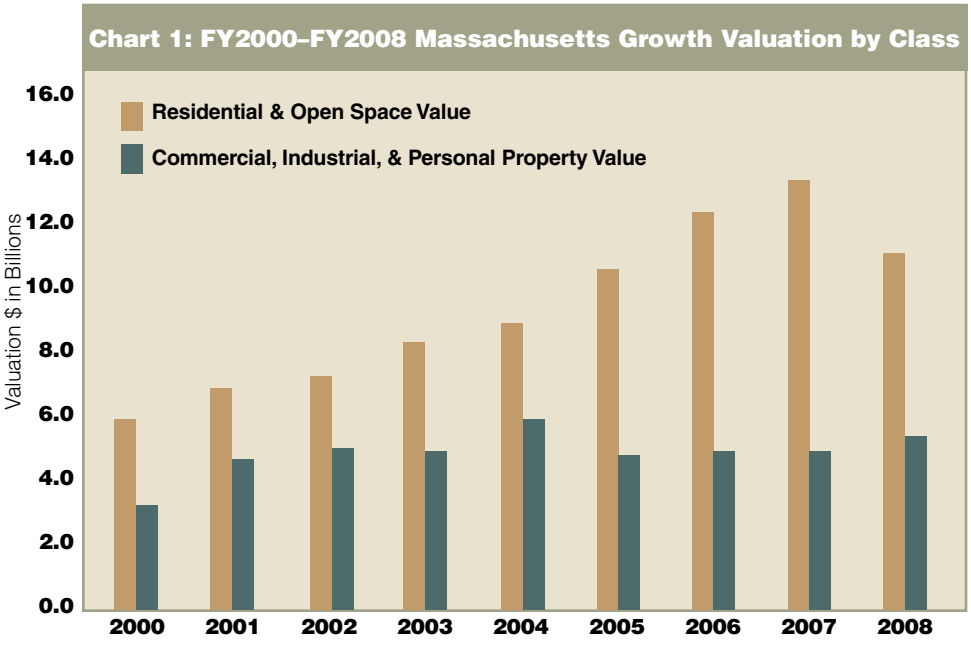
In FY1991 the accelerated assessment of new construction became a local option. This legislative authorization, under Ch. 653 section 40 of the Acts of 1989, created a single 18-month new growth period with its accompanying increase in new growth. This option enables municipalities to assess new construction and improvements built between January 1 and June 30. Otherwise, the improvements have to be in place on January 1 to be assessed. Currently 174 (50 percent) of the 351 communities have adopted this provision; and of those, 85 (49 percent) chose to do so for fiscal 1991, 15 for FY1992, and 11 for FY1993. The only other double-digit year was FY2004 with 11 new communities.

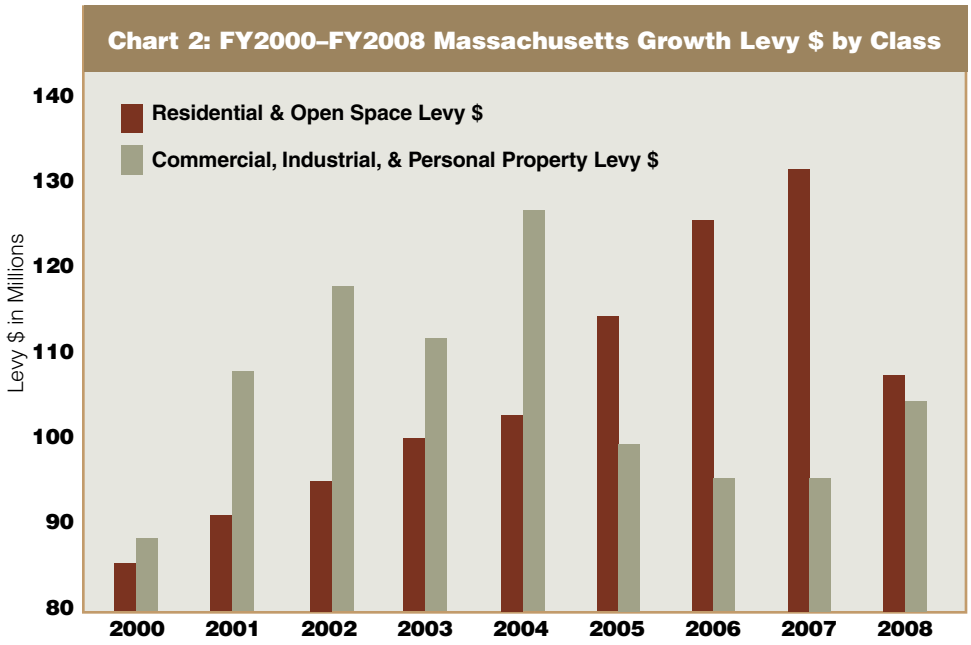
In 1992 the new growth definition was broadened by G.L. Ch. 59 sec. 21C (f). This time all increases in assessed valuation of a parcel or article of personal property over its prior year's valuation, except those attributable to a revaluation or value adjustment in years between certification, became allowable. Previously, valuation increases had to be the result of certain residential construction or meet certain minimum percentage or dollar tests to be allowed as new growth. For example, a residential property had to have increased at least 50 percent over the prior year's value, or a commercial, industrial or personal property parcel had to have increased $100,000 or 50 percent.

While the rules for calculating new growth have been static in recent years assessors will recall that in FY2000 electronic submissions, using floppy disks and the Automated Tax Rate Recapitulation application, became required. For FY2008 tax rate setting, the DOR and volunteer municipalities tested the new interactive Gateway system that will allow assessors to directly input data into Gateway and provide some initial analyses for them

continued on page 5

New Growth: History & Numbers – continued from page 4





before they decide to submit the data to DOR. The new system will help eliminate clerical and arithmetic errors as well as identify data omissions before assessors "push" the submit button. It is anticipated that these improvements will expedite DOR's handling and approval process of new growth submissions. We are looking forward to full implementation of Gateway with all municipalities next year in FY 2009.

New Growth Numbers

This portion of the article will review the numbers generated by new growth over the past eight years, concentrating on FY2005 to FY2008. (For in-depth details about new growth see Informational Guideline Release No. 07-402 on the DLS website.)

This commentary will graphically demonstrate the vastly different impact of new growth in communities using single versus multiple tax rates. It will also visually show the effects of the recent economic downturn on commercial properties in comparison to the increase in residential new growth. Compound that with the fact that even though legislative changes (Ch. 3 of the Acts of 2004) allowed communities to temporarily increase the maximum shift to business taxpayers of up to 200 percent rather than the former 150 percent (gradually decreasing that shift over the next several years), commercial new growth levy dollars still decreased.

Chart 1

Chart 1 looks at the value of new growth property, not its impact on the tax levy. Overall, the residential growth value has been steadily increasing (from $5.9 billion in FY2000 to a high of $13.7 billion in FY2007, a 132 percent increase) while commercial growth values have been relatively stable. (FY2008 data is incomplete with 334 of the 351 communities reporting at the time the article was written.) Over the past three years, new growth valuation has been averaging nearly $18 billion, with roughly $12.6 billion coming from residential properties (70 percent) and $5.3 billion (30 percent) from businesses.

Chart 2

Chart 2 is in stark contrast to Chart 1. This graph shows the tax levy increases from new growth from FY2000 to FY2008 reported separately by residential and commercial classes. It also demonstrates the effect of tax rate shifting. All things being equal, without tax rate shifting Chart 1 and Chart 2 would parallel each other. However, Chart 2 shows that the residential levy increased steadily from FY2000 to

continued on page 6

New Growth: History & Numbers – continued from page 5

FY2007 (FY2008 data was incomplete at the time the article was written). Residential levy growth went from $85.9 million in FY2000 to its peak of $132.9 million in FY2007, a 55 percent increase. On the other hand, commercial levy growth went from $118.2 million in FY2002 to $96.1 million in FY2007, a 19 percent decrease. While commercial growth declined overall in that period, it peaked in FY2004 at $127.5 million in levy dollars and has improved a bit in FY2008 at $104.7 million (with only 331 communities reporting thus far).

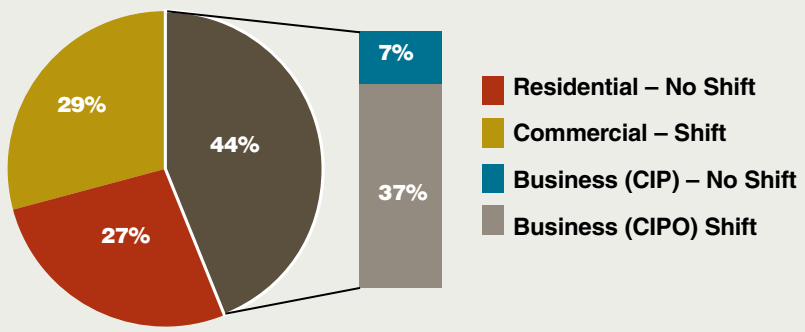
Chart 3

The three-year average residential levy growth of $123.9 million makes up approximately 55.5 percent of the total levy growth ($223.3 million), while the commercial classes make up the rest ($99.4 million or 44.5 percent). Thirty-seven percent of that is attributed to communities that have a split tax rate, meaning a higher commercial tax rate. (See Chart 3) Overall, 108 communities elected each year to shift the tax burden during this three-year period. Even though the commercial or business classes make up a smaller percentage of the three year growth value average, 29.5 percent, they contribute a much greater proportion of the growth levy dollars due to the split tax rates. The total average commercial growth levy is $99.4 million and of that $83.9 million is from the communities that shift the tax burden.

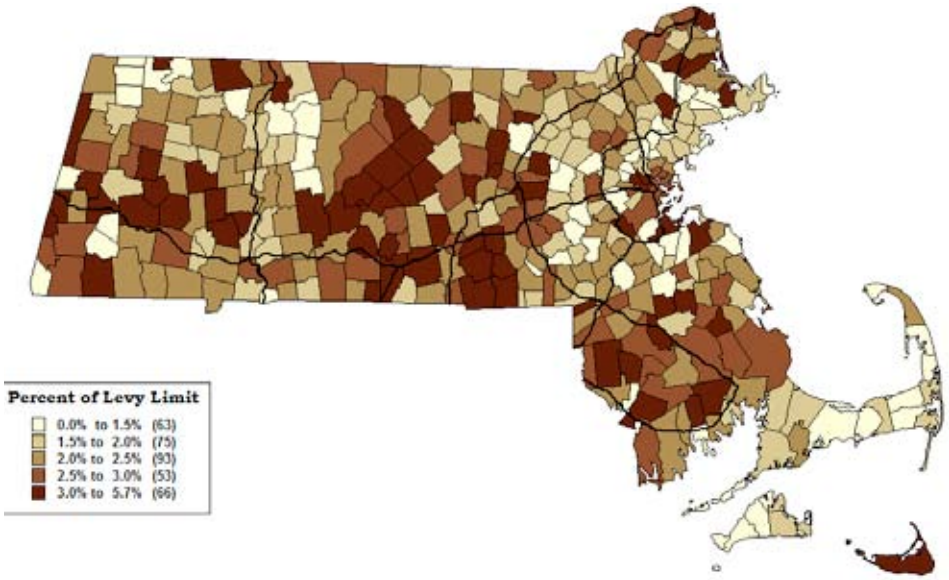
Map

The average percentage increase to the levy limit due to new growth over the past three years has been 2.27 percent. The maximum was 5.85 percent and the minimum was .36 percent. The highest percentages occurred in **Wendell, Templeton, Brookfield, Charlton** and **Middlefield** and the lowest in **Rowe, Gosnold, Nahant, Erving** and **Longmeadow**. In general, central Worcester County, the Blackstone Valley area and southeastern Massachusetts have seen the highest percent increases to their levy limits due to new growth, while the Cape and inside the Route 495 belt saw the lowest increases. Notable exceptions are **Cambridge** at 4.74 percent, **Marlborough** at 3.59 percent, **Stow** at 3.42 percent, and **Dedham** at 3.37 percent. (See map Three-Year Average New Growth as a Percentage of the Levy Limit.) For details on individual communities see Table 1. ■

Chart 3: FY2006–FY2008 Distribution of Levy $ Growth



Map: Three-Year Average New Growth as a Percentage of the Levy Limit



Average New Growth FY2006–FY2008

Municipality	Shift	Avg. total growth (ATG) value	ATG in tax levy dollars	Avg. levy limit	ATG as pct. of avg. levy limit	Rank
Abington		47,765,096	507,452	18,691,978	2.71	94
Acton		56,169,833	804,567	51,032,516	1.58	281
Acushnet	x	34,802,371	353,061	10,415,591	3.39	40
Adams	x	5,572,947	98,846	7,184,623	1.38	305
Agawam	x	41,652,861	765,232	42,150,011	1.82	242
Alford*		6,612,298	32,731	982,854	3.33	43
Amesbury	x	51,142,146	708,999	27,626,790	2.57	115
Amherst		45,245,323	720,125	30,223,614	2.38	145
Andover	x	149,360,403	2,008,266	83,032,648	2.42	137
Aquinnah*		6,216,406	22,780	1,989,331	1.15	329
Arlington		71,279,487	790,424	64,989,682	1.22	319
Ashburnham		12,536,083	164,732	7,252,609	2.27	168
Ashby		5,051,779	57,288	3,522,923	1.63	268
Ashfield		4,459,509	52,996	2,336,484	2.27	169
Ashland		56,596,017	736,603	25,843,698	2.85	75
Athol		15,050,285	147,287	6,912,012	2.13	189
Attleboro*	x	92,196,606	1,104,419	43,299,704	2.55	116
Auburn	x	43,372,812	652,517	24,443,738	2.67	103
Avon	x	13,673,221	255,448	10,667,333	2.39	143
Ayer	x	27,046,693	357,420	11,933,216	3.00	67
Barnstable		178,264,003	1,099,773	77,165,928	1.43	297
Barre		12,253,106	135,970	4,500,928	3.02	65
Becket		14,138,300	128,282	3,411,359	3.76	26
Bedford	x	64,184,910	1,029,142	37,528,958	2.74	90
Belchertown		41,064,253	580,525	15,743,699	3.69	28
Bellingham	x	56,115,921	625,243	23,820,419	2.62	106
Belmont		71,355,310	745,988	52,500,231	1.42	298
Berkley		17,959,819	135,529	5,334,305	2.54	119
Berlin		14,584,601	168,942	5,786,034	2.92	71
Bernardston		4,720,491	69,502	2,530,141	2.75	88
Beverly	x	82,330,942	1,179,013	62,367,353	1.89	229
Billerica	x	102,173,767	1,579,966	74,968,453	2.11	193
Blackstone		16,781,126	186,942	11,537,961	1.62	271
Blandford		3,535,704	38,455	1,432,659	2.68	100
Bolton		21,185,771	292,774	11,977,922	2.44	128
Boston	x	1,590,947,539	30,828,827	1,209,337,021	2.55	117
Bourne		80,235,968	525,118	28,141,735	1.87	233
Boxborough		15,962,739	213,697	12,516,344	1.71	262
Boxford		17,750,310	184,281	17,602,959	1.05	337
Boylston		14,617,595	169,146	7,148,975	2.37	151
Braintree	x	75,086,110	777,437	56,124,704	1.39	304
Brewster		29,296,526	167,704	19,555,935	0.86	343
Bridgewater		44,649,051	424,194	22,677,934	1.87	232
Brimfield		8,336,630	109,114	4,311,637	2.53	120
Brockton	x	76,713,067	1,044,149	86,323,712	1.21	320
Brookfield		11,987,190	168,236	3,060,519	5.50	3
Brookline	x	207,456,246	2,269,103	123,342,147	1.84	238
Buckland		3,276,459	46,252	2,374,739	1.95	223
Burlington	x	102,811,266	1,837,302	65,305,802	2.81	78
Cambridge	x	955,881,493	13,608,576	287,048,901	4.74	6
Canton	x	64,426,997	808,760	40,311,851	2.01	207
Carlisle		23,290,744	292,603	15,853,983	1.85	236
Carver	x	28,695,864	363,244	14,088,518	2.58	114
Charlemont		1,945,873	32,976	1,788,803	1.84	237
Charlton		60,803,991	554,853	11,158,895	4.97	4
Chatham		77,285,658	287,475	18,563,708	1.55	286
Chelmsford		94,291,431	1,233,616	57,215,808	2.16	181
Chelsea	x	63,711,292	834,297	28,389,047	2.94	70
Cheshire		4,535,396	41,659	2,210,035	1.88	230
Chester		3,987,140	70,298	1,571,131	4.47	9
Chesterfield		4,366,505	68,268	1,826,883	3.74	27
Chicopee	x	43,181,632	1,039,045	52,887,435	1.96	221
Chilmark		24,648,673	46,695	4,854,492	0.96	340
Clarksburg		1,375,268	14,271	1,223,197	1.17	326
Clinton	x	31,405,673	404,100	13,450,958	3.00	66
Cohasset		47,984,961	509,067	20,919,435	2.43	132
Colrain*		3,648,084	60,530	1,901,363	3.18	53
Concord		100,157,192	1,026,900	51,696,631	1.99	216
Conway		4,609,461	63,504	3,011,698	2.11	191
Cummington*		1,815,262	21,272	1,140,769	1.86	234
Dalton		11,860,343	195,499	8,096,632	2.41	139
Danvers	x	74,595,965	834,100	47,432,341	1.76	252
Dartmouth		112,529,393	787,705	35,071,192	2.25	170
Dedham	x	94,326,727	1,678,667	49,860,753	3.37	41
Deerfield		9,985,532	113,071	6,642,402	1.70	263
Dennis		90,461,417	392,855	24,308,215	1.62	273
Dighton	x	24,931,969	295,879	9,350,994	3.16	56
Douglas		23,314,969	254,369	8,222,306	3.09	60
Dover		52,284,756	460,534	19,011,776	2.42	135
Dracut		57,342,951	553,913	29,000,010	1.91	228
Dudley		17,090,467	136,777	5,891,984	2.32	160
Dunstable		10,392,222	126,679	4,661,017	2.72	93
Duxbury		53,334,490	535,864	34,380,064	1.56	284
E. Bridgewater		61,275,022	661,028	16,035,576	4.12	16
E. Brookfield		6,058,810	57,412	2,040,479	2.81	77
E. Longmeadow		34,291,702	574,077	25,686,858	2.23	171
Eastham		26,636,495	129,439	12,741,927	1.02	338
Easthampton		40,578,846	477,852	13,704,187	3.49	35
Easton		67,890,988	727,927	30,620,258	2.38	148
Edgartown*		78,089,700	237,355	13,777,787	1.72	258
Egremont*		10,083,157	73,800	2,665,700	2.77	83
Erving	x	4,516,669	35,435	6,097,016	0.58	348
Essex		23,022,016	233,278	7,226,248	3.23	48
Everett	x	88,813,811	1,811,586	65,408,870	2.77	82
Fairhaven	x	23,130,153	212,182	17,964,184	1.18	323
Fall River	x	167,380,431	1,804,146	56,387,256	3.20	52
Falmouth		208,605,999	1,145,616	57,953,748	1.98	220
Fitchburg	x	71,737,102	970,270	31,520,523	3.08	63
Florida	x	1,846,333	21,874	1,608,607	1.36	309
Foxborough		50,663,173	526,572	24,438,899	2.15	182
Framingham	x	96,773,373	2,120,150	130,232,988	1.63	267
Franklin		98,120,834	884,926	40,578,661	2.18	178
Freetown	x	28,909,465	320,659	11,564,747	2.77	81
Gardner		22,968,632	279,754	15,272,090	1.83	240
Georgetown		41,081,635	373,912	10,290,321	3.63	31
Gill		3,894,358	53,772	1,561,427	3.44	37
Gloucester	x	97,831,689	872,929	48,508,631	1.80	246
Goshen		1,603,791	22,684	1,438,960	1.58	282
Gosnold		731,779	1,615	399,300	0.40	350
Grafton		85,239,378	856,328	19,787,690	4.33	11
Granby		13,012,004	167,068	6,906,168	2.42	136
Granville		3,937,372	47,304	1,936,627	2.44	129
Grt. Barrington		28,874,436	384,029	13,361,232	2.87	74
Greenfield		24,726,197	451,393	20,581,391	2.19	175
Groton		31,033,912	433,525	18,061,173	2.40	141
Groveland		21,766,555	207,810	8,482,099	2.45	127
Hadley		16,769,840	159,850	6,448,305	2.48	122
Halifax		24,455,400	288,597	9,673,914	2.98	68
Hamilton		14,213,852	175,415	16,073,085	1.09	331
Hampden		9,186,626	136,494	6,861,723	1.99	215
Hancock		12,857,141	60,765	1,515,411	4.01	18
Hanover	x	47,852,495	519,250	25,055,670	2.07	201
Hanson		25,895,529	253,914	11,440,251	2.22	173
Hardwick		9,125,792	101,130	2,383,301	4.24	13
Harvard		14,772,359	160,169	11,719,835	1.37	307
Harwich		64,817,956	383,001	26,501,993	1.45	293
Hatfield		7,170,601	81,662	4,247,880	1.92	227
Haverhill	x	134,568,190	1,754,504	63,629,633	2.76	85
Hawley		570,502	10,825	525,809	2.06	203
Heath*		1,746,618	31,110	1,359,121	2.29	164
Hingham		183,951,676	1,745,986	45,369,608	3.85	22
Hinsdale		6,344,167	77,354	2,783,044	2.78	80
Holbrook	x	15,460,761	227,433	14,419,802	1.58	280
Holden		48,814,600	600,374	21,366,909	2.81	79
Holland		9,157,012	112,241	3,429,504	3.27	47
Holliston		32,760,856	461,165	25,580,663	1.80	245
Holyoke	x	27,627,240	623,811	39,444,604	1.58	279
Hopedale	x	9,445,972	134,489	9,118,017	1.47	290
Hopkinton		68,919,076	862,573	33,447,629	2.58	113
Hubbardston		16,053,347	165,200	3,989,695	4.14	15
Hudson	x	65,706,805	759,109	28,637,750	2.65	104
Hull		30,844,757	300,639	18,943,487	1.59	277
Huntington		3,558,032	45,381	2,140,187	2.12	190
Ipswich		54,489,108	491,256	20,871,341	2.35	156
Kingston		37,132,336	394,995	18,077,924	2.18	177
Lakeville		28,739,446	251,124	12,527,336	2.00	208
Lancaster		26,949,533	374,654	9,867,813	3.80	23
Lanesborough		7,914,762	128,130	5,432,903	2.36	152
Lawrence	x	53,878,339	826,023	39,179,601	2.11	192
Lee		22,772,041	299,685	9,335,682	3.21	51
Leicester		27,190,579	268,007	8,669,989	3.09	61
Lenox	x	33,494,591	320,566	10,288,150	3.12	59
Leominster		81,119,438	909,562	45,589,156	2.00	213
Leverett		4,063,890	59,686	3,303,770	1.81	243
Lexington	x	143,800,220	2,125,719	90,583,612	2.35	158
Leyden		1,388,747	24,664	1,172,350	2.10	195
Lincoln	x	19,601,317	186,881	17,333,472	1.08	335
Littleton	x	25,077,050	356,998	18,035,071	1.98	219
Longmeadow		11,819,610	188,854	30,695,713	0.62	347
Lowell	x	152,413,212	2,130,085	86,711,485	2.46	126
Ludlow		35,405,956	495,956	22,996,532	2.16	180
Lunenburg		21,888,126	277,431	14,134,012	1.96	222
Lynn	x	102,278,708	1,529,814	79,358,714	1.93	225
Lynnfield	x	30,079,545	304,086	21,692,563	1.40	301
Malden	x	105,974,330	1,056,360	52,722,379	2.00	209
Manchester		28,665,443	216,294	13,875,409	1.56	283
Mansfield	x	82,566,382	964,483	35,083,234	2.75	87
Marblehead		66,127,947	538,832	38,488,996	1.40	302
Marion		27,786,864	205,365	11,491,536	1.79	248
Marlborough	x	136,338,883	2,852,064	79,360,348	3.59	33
Marshfield		93,625,135	783,082	36,658,966	2.14	186
Mashpee		101,960,793	640,346	28,860,861	2.22	174
Mattapoisett		29,957,654	280,095	13,449,201	2.08	199
Maynard	x	9,969,740	147,848	17,540,605	0.84	345
Medfield		20,470,466	258,301	23,709,432	1.09	332
Medford	x	96,525,916	1,219,394	69,368,201	1.76	253
Medway		22,031,207	300,763	21,299,674	1.41	300
Melrose	x	43,648,410	455,200	35,852,720	1.27	317
Mendon		15,861,229	153,366	7,569,775	2.03	206
Merrimac		14,006,103	152,598	7,160,720	2.13	188

Average New Growth FY2006–FY2008

Municipality	Shift	Avg. total growth (ATG) value	ATG in tax levy dollars	Avg. levy limit	ATG as pct. of avg. levy limit	Rank
Methuen	x	84,121,306	975,625	53,659,398	1.82	241
Middleborough	x	64,239,110	648,598	23,939,431	2.71	95
Middlefield*		1,989,548	32,695	844,105	3.87	21
Middleton		69,572,509	690,409	14,562,707	4.74	5
Milford	x	63,620,884	961,307	42,277,490	2.27	167
Millbury	x	51,100,291	581,985	13,941,863	4.17	14
Millis		15,353,847	180,962	11,343,811	1.60	275
Millville		4,347,556	48,657	3,024,443	1.61	274
Milton	x	38,878,901	486,692	45,074,129	1.08	334
Monroe	x	696,754	18,036	422,539	4.27	12
Monson		17,027,742	208,559	8,018,540	2.60	109
Montague	x	7,362,890	125,800	9,681,749	1.30	314
Monterey		4,549,794	26,865	2,075,813	1.29	315
Montgomery		1,485,140	17,785	1,052,525	1.69	265
Mt. Washington		708,615	3,616	392,123	0.92	342
Nahant		3,133,270	23,440	5,752,071	0.41	349
Nantucket	x	422,356,699	1,330,433	41,961,809	3.17	55
Natick		72,724,479	727,053	59,694,264	1.22	318
Needham	x	118,029,179	1,358,350	64,799,410	2.10	196
New Ashford	x	487,767	4,517	293,835	1.54	287
New Bedford	x	119,843,550	1,882,237	77,476,021	2.43	133
New Braintree		3,423,188	44,062	1,163,692	3.79	24
New Marlborough		14,802,786	99,621	2,637,607	3.78	25
New Salem		2,267,123	26,768	1,115,349	2.40	142
Newbury		26,680,286	228,243	9,614,457	2.37	149
Newburyport		76,182,894	783,925	32,302,616	2.43	134
Newton	x	206,858,088	2,164,363	201,331,379	1.08	336
Norfolk		30,502,309	377,703	16,148,646	2.34	159
N. Adams	x	6,896,401	125,758	10,659,486	1.18	324
N. Andover	x	83,416,567	949,081	44,082,833	2.15	183
N. Attleborough	x	83,730,462	758,450	33,216,862	2.28	165
N. Brookfield		10,121,304	101,482	3,497,719	2.90	73
N. Reading		40,162,399	435,659	26,209,335	1.66	266
Northampton		62,815,295	741,837	31,297,061	2.37	150
Northborough		54,236,750	685,277	27,710,693	2.47	123
Northbridge		55,151,355	482,976	12,456,948	3.88	20
Northfield		6,278,544	81,970	4,129,611	1.98	217
Norton		45,952,742	458,352	21,376,534	2.14	185
Norwell		44,404,279	476,296	23,785,132	2.00	210
Norwood	x	72,658,052	933,846	42,034,142	2.22	172
Oak Bluffs		39,847,200	232,635	13,373,079	1.74	256
Oakham*		6,237,176	55,469	1,678,849	3.30	46
Orange		9,662,291	136,550	6,316,968	2.16	179
Orleans		52,154,946	222,530	14,361,226	1.55	285
Otis		9,793,962	62,048	2,994,738	2.07	202
Oxford*		25,214,408	295,630	12,995,752	2.27	166
Palmer		19,501,666	272,594	11,798,676	2.31	161
Paxton		9,204,351	114,384	5,942,218	1.92	226
Peabody	x	151,826,013	1,415,874	73,097,693	1.94	224
Pelham		1,924,433	34,829	2,391,749	1.46	292
Pembroke		61,264,990	627,280	23,184,055	2.71	96
Pepperell		19,785,929	202,767	11,622,469	1.74	254
Peru		2,951,481	49,476	1,206,565	4.10	17
Petersham		3,499,040	41,420	1,548,218	2.68	102
Phillipston		4,682,846	41,977	1,589,133	2.64	105
Pittsfield	x	67,718,088	1,481,403	55,222,095	2.68	101
Plainfield		1,402,824	17,306	983,998	1.76	251
Plainville		31,824,153	356,253	10,484,944	3.40	39
Plymouth		272,666,360	2,743,162	99,178,254	2.77	84
Plympton		11,176,931	133,632	4,409,379	3.03	64
Princeton		9,142,852	110,451	5,868,036	1.88	231
Provincetown		33,869,713	175,588	12,211,692	1.44	295
Quincy	x	352,161,219	4,600,801	146,333,536	3.14	58
Randolph	x	30,095,751	388,137	34,245,620	1.13	330
Raynham	x	70,205,893	755,535	17,179,421	4.40	10
Reading		57,832,243	707,970	41,229,850	1.72	260
Rehoboth		51,784,674	422,220	13,094,896	3.22	50
Revere	x	106,631,052	1,246,371	52,251,721	2.39	144
Richmond*		2,919,301	27,145	3,203,745	0.85	344
Rochester		23,038,846	216,576	6,870,289	3.15	57
Rockland		28,851,792	294,115	18,181,203	1.62	272
Rockport		23,059,305	190,818	13,756,383	1.39	303
Rowe	x	1,482,060	8,827	2,456,024	0.36	351
Rowley		27,041,362	267,429	8,089,029	3.31	45
Royalston*		3,043,857	24,597	893,770	2.75	86
Russell		2,302,032	35,548	2,077,930	1.71	261
Rutland		30,914,260	330,153	7,107,660	4.65	7
Salem	x	64,632,565	945,312	59,428,017	1.59	276
Salisbury		59,229,062	518,229	11,220,216	4.62	8
Sandisfield		4,366,153	37,651	1,804,119	2.09	197
Sandwich*		63,271,930	597,909	35,258,785	1.70	264
Saugus*	x	55,346,197	653,961	37,978,063	1.72	259
Savoy		1,510,749	17,532	705,012	2.49	121
Scituate		53,903,849	465,379	32,286,892	1.44	294
Seekonk	x	44,492,061	597,340	23,074,362	2.59	112
Sharon		31,330,880	464,768	38,734,581	1.20	321
Sheffield		12,910,026	151,726	5,963,524	2.54	118
Shelburne		2,281,155	27,664	2,395,296	1.15	327
Sherborn		13,975,197	203,394	14,858,945	1.37	306
Shirley		16,538,146	173,009	5,960,308	2.90	72
Shrewsbury		76,358,939	702,417	39,305,323	1.79	249
Shutesbury		2,583,299	45,997	3,200,706	1.44	296
Somerset	x	27,854,671	451,344	38,529,197	1.17	325
Somerville	x	193,201,889	2,447,367	79,239,720	3.09	62
S. Hadley		23,509,702	302,878	16,765,285	1.81	244
Southampton		17,239,430	218,721	6,059,881	3.61	32
Southborough		51,962,913	651,570	23,869,010	2.73	91
Southbridge		17,479,641	200,713	13,080,328	1.53	289
Southwick		20,550,649	273,312	11,340,668	2.41	140
Spencer		22,460,251	187,031	7,739,388	2.42	138
Springfield	x	135,123,143	3,794,764	138,360,314	2.74	89
Sterling		26,311,394	316,589	11,726,255	2.70	98
Stockbridge*		16,410,111	108,787	5,291,379	2.06	204
Stoneham	x	30,805,668	359,832	31,180,559	1.15	328
Stoughton	x	62,072,290	961,947	38,909,913	2.47	124
Stow		35,952,539	507,129	14,806,961	3.42	38
Sturbridge	x	38,647,127	496,050	14,278,837	3.47	36
Sudbury	x	43,856,257	639,142	49,106,789	1.30	313
Sunderland		3,994,254	53,652	3,303,967	1.62	269
Sutton		32,472,775	328,407	10,356,776	3.17	54
Swampscott	x	21,297,548	304,373	30,339,328	1.00	339
Swansea*	x	49,496,670	460,970	18,886,432	2.44	130
Taunton	x	120,858,328	1,447,467	53,577,218	2.70	97
Templeton		26,697,690	248,677	4,449,345	5.59	2
Tewksbury	x	54,660,266	707,609	43,634,698	1.62	270
Tisbury	x	31,688,054	201,563	14,231,880	1.42	299
Tolland		2,975,595	14,894	744,585	2.00	211
Topsfield		15,685,026	184,380	13,543,915	1.36	308
Townsend		16,004,168	203,307	10,009,173	2.03	205
Truro*		39,974,803	180,965	7,846,380	2.31	162
Tyngsborough		32,719,680	376,181	15,992,075	2.35	157
Tyringham		1,435,183	8,957	961,775	0.93	341
Upton		21,420,110	225,600	9,569,224	2.36	154
Uxbridge		51,864,364	568,455	15,619,857	3.64	30
Wakefield	x	46,084,126	518,731	40,841,787	1.27	316
Wales		3,508,147	48,190	2,025,533	2.38	147
Walpole	x	68,706,387	825,980	39,599,375	2.09	198
Waltham	x	131,366,233	2,085,821	120,899,957	1.73	257
Ware		21,211,958	305,328	9,199,928	3.32	44
Wareham		70,964,026	514,083	24,732,142	2.08	200
Warren		10,934,543	153,571	4,577,577	3.35	42
Warwick		1,510,311	28,348	1,089,220	2.60	108
Washington		967,474	12,132	674,378	1.80	247
Watertown	x	94,766,597	1,259,381	58,975,835	2.14	187
Wayland		54,341,109	703,827	40,352,764	1.74	255
Webster	x	35,317,552	349,290	13,481,447	2.59	111
Wellesley		145,719,667	1,243,141	69,636,293	1.79	250
Wellfleet		27,310,058	127,310	9,676,425	1.32	312
Wendell*		4,159,415	77,039	1,316,125	5.85	1
Wenham		10,865,426	125,758	8,565,109	1.47	291
W. Boylston*		26,401,902	337,909	9,574,965	3.53	34
W. Bridgewater*	x	33,057,603	480,349	13,182,143	3.64	29
W. Brookfield		7,756,364	83,300	3,414,892	2.44	131
W. Newbury		11,636,073	120,194	7,832,179	1.53	288
W. Springfield	x	52,677,988	1,253,659	45,949,355	2.73	92
W. Stockbridge		10,960,646	118,849	3,684,638	3.23	49
W. Tisbury		28,922,457	131,639	9,813,872	1.34	310
Westborough		88,162,132	1,232,189	45,880,348	2.69	99
Westfield	x	52,544,391	1,076,884	45,665,433	2.36	153
Westford		64,400,779	857,958	43,021,649	1.99	214
Westhampton		6,579,101	93,790	2,369,812	3.96	19
Westminster		25,174,174	303,495	10,672,709	2.84	76
Weston		128,305,457	1,264,371	42,698,616	2.96	69
Westport		73,723,875	415,754	16,041,093	2.59	110
Westwood	x	53,602,601	638,404	40,315,560	1.58	278
Weymouth	x	71,369,115	857,846	65,170,042	1.32	311
Whately		3,871,984	60,323	2,560,104	2.36	155
Whitman		23,535,381	266,114	14,488,643	1.84	239
Wilbraham		31,790,697	496,681	23,106,787	2.15	184
Williamsburg		5,595,677	77,102	3,519,345	2.19	176
Williamstown		18,664,968	231,041	10,973,933	2.11	194
Wilmington	x	65,218,689	1,076,103	43,729,542	2.46	125
Winchendon		14,351,171	165,846	7,240,834	2.29	163
Winchester		56,166,396	577,692	48,255,682	1.20	322
Windsor		2,079,631	27,659	1,059,045	2.61	107
Winthrop		20,848,720	185,421	17,028,044	1.09	333
Woburn	x	84,195,610	1,276,439	68,869,421	1.85	235
Worcester	x	249,799,967	4,397,778	184,577,285	2.38	146
Worthington		2,680,339	35,291	1,766,513	2.00	212
Wrentham	x	33,623,568	376,354	18,988,555	1.98	218
Yarmouth		47,988,911	295,365	35,487,500	0.83	346
Total		**17,982,580,510**	**223,281,874**	**9,827,899,535**	**2.27**	

* Average includes only FY2006 and FY2007 data - FY2008 not yet approved.

x Indicates communities that have shifted tax burden onto the commercial classes.

Preparing Your Case for Appeal at the Appellate Tax Board – continued from page 1

single-family residence appeals, many taxpayers and assessors represent themselves without attorneys.

Only you can decide if you should hire an attorney. If you decide to act on your own behalf at your hearing, you will be responsible for presenting your case to the hearing officer. In informal appeals, the ATB makes every effort to minimize formal rules of pleading, practice, procedure, and evidence.

How do I prove my case?

The hearing affords both parties with the opportunity to prove their cases through testimony and evidence. The single most important action both parties can take to effectively prove their cases is to prepare. Taxpayers who come to a hearing and testify simply "my taxes are too high" or "my taxes went up 20 percent from last year" are generally not successful. A good presentation at the hearing requires research, thought, and planning prior to the day of the hearing. Following are examples of the type of research and preparation which many well-prepared taxpayers and assessors have done for past cases.

Describe the subject property: Any effective presentation concerning the value of property begins with its description. The parties should assume that the hearing officer is not familiar with the property or its neighborhood. Identification of the property by style (e.g., colonial, ranch, condominium), number of rooms, number of bathrooms, living area, land area, amenities (e.g., enclosed porch, finished basement, fireplaces, swimming pool), setting (e.g., busy street, cul-de-sac, rural, water front, water view), general condition, age of construction, and any other issues which the parties feel will convey a sense of the property to the hearing officer should be provided. Photographs, maps, and plans can also be helpful in describing the property to the hearing officer.

Review assessors' records concerning the subject property: Taxpayers may review and obtain copies of the assessors' records concerning their property and other properties in the community. These records include "property record cards," maps, plans, and other documents. Taxpayers and assessors should ensure prior to the hearing that the assessors' records accurately reflect the subject property.

Research sales of comparable properties: Recent sales of nearby, similar properties generally provide a good indication of the market value of the subject property. Since no two properties are identical, and properties generally do not sell exactly on the relevant valuation date, some adjustments are necessary to arrive at an opinion of value for the subject property based on sales of comparable properties. Following are some of the similarities and differences between the comparables and the subject property which should be brought to the attention of the hearing officer.

1. *Property type:* It is important to compare similar types of properties. If the subject property is a two-story colonial, sales of ranches or condominiums are generally not very helpful.

2. *Location:* Properties on the same street or in the same neighborhood are generally the most helpful to the ATB. If the property is too far away from the subject property, its sale price may be of little help in determining the subject's market value.

3. *Description:* Comparable properties having similar living areas, land area, number of rooms, and other features that are similar to those of the subject property are generally most helpful to the ATB.

4. *Time:* Sales of comparable properties that take place within a reasonable time either before or after the relevant assessment date may be used. Consider whether the real estate market has risen or declined between the date of sale and the assessment date.

5. *Condition:* Comparable properties built at approximately the same time and that are in the same general condition as the subject property are generally the most helpful to the ATB. If the subject property was built long before or after the comparables, or its condition is different from the comparables in terms of deferred maintenance, or updating of appliances, heating, plumbing or electrical systems, the comparables may not be helpful in finding market value.

Photographs of the comparable properties and their property record cards are often useful. Copies of deeds for the comparable sale properties confirm the sale price for the properties you use as comparables. In addition, maps, plans, and diagrams may also be helpful.

Research comparable assessments: If there are not many sales of comparable properties, or if you wish to further support your comparable sales analysis, the assessed value of comparable properties may also be used to help prove the fair market value of the subject property. The same issues regarding consideration of the similarities and differences between the subject property and the comparables discussed above concerning comparable sales are equally applicable to a comparable assessment presentation. The only difference is that the assessed value of the comparable is used instead of its sale price.

Using an expert witness: Either party may choose to hire an expert witness to offer an opinion of value. Expert witnesses generally prepare an appraisal report which includes a description of the property, a valuation analysis, and an opinion of value.

Pre-hearing discussions: Once the parties have gathered their evidence, it may be beneficial for them to meet to discuss the possibility of settling the case prior to the hearing. Parties are often able to reach an agreement once

continued on page 10

Preparing Your Case for Appeal at the Appellate Tax Board

continued from page 9

they discuss the valuation issues involved in their cases.

For more information on issues addressed in this article or for the complete booklet, "Understanding Real Estate Tax Appeals at the Appellate Tax Board," visit the ATB at: www.mass.gov/atb or contact the ATB at 617-727-3100. For information on filing appeals at the Appellate Tax Board, contact the clerk of the board, Michelle Tallent or any of the following assistant clerks at the aforementioned number: Steven Douglas, Alan Gold, Helen Mary Warren, Michelle Hornick, Donny Dailey. ■

Slight modifications to material previously published by the ATB were made by the editor, with permission of the ATB for the purpose of inclusion in this newsletter.

REGISTER NOW! 10th Annual STAR

Statewide Training and Resources
Tuesday, May 6, 2008, 8:00am -4:00pm

Registration is now available online for the Statewide Training and Resources Exposition (STAR), scheduled for Tuesday, May 6, 2008, at the Bayside Exposition Center in **Boston**. This unique and always popular conference and exhibition brings over 2000 attendees together with 300 exhibitors and 20 FREE educational workshops! This year's event has more NEW workshops focusing on interactive learning. Many exhibitors also offer products and services on our "avemart" online program, which provides discount opportunities on Statewide Contracts. Information on avemart will be added to our website right up until the event week, so check ahead of time and visit the vendors booth to find out more!

Registration, meals, workshops and parking are FREE for public sector personnel, higher education and related non-profits. Please visit www.mass.gov/star for more details and to register. Come see why this event attracts public employees, purchasers and managers from all across Massachusetts. ■

Dispute Resolution & Public Collaboration

Courtney A. Breese, Mass. Office of Dispute Resolution

You may not be familiar with the services of MODR, but chances are MODR is familiar with the challenges you face around conflicts in your city or town.

The Massachusetts Office of Dispute Resolution & Public Collaboration (MODR) is a state agency located at the University of Massachusetts Boston. With over 20 years experience in the dispute resolution field, MODR has not only mediated public disputes, but has also trained public officials in conflict management, designed dispute resolution programs for public agencies, and facilitated collaboration within and between public entities.

MODR is a useful resource for municipalities. The office works with cities and towns to mediate issues in the workplace, school financing, land use, and the environment, as well as conflicts involving neighbors of municipal facilities.

Recently, MODR mediated for a regional school district in western Massachusetts for five towns that were experiencing conflict relative to their shared school district finances. Through mediation, the towns have initiated dialogue over the distribution of the school budget and are productively exploring options in communication with the Department of Education. Following the initial mediation session, MODR facilitated a public meeting to keep the public informed about this important issue and the progress made by all parties.

In addition to mediation, MODR helps public leaders develop conflict management tools and collaborative approaches to advance their public missions. For example, officials in the town of **Hingham** have worked with MODR in a number of ways. Most recently the Hingham Planning Board has requested training in team-building and running effective meetings in order to reduce unproductive meeting time. Katharine Lacy, Hingham Town Planner, "found that the Massachusetts Office of Dispute Resolution was the only organization available to provide the kind of team-building training that I was seeking." Prior trainings given by MODR to town board volunteers focused on consensus building and managing public involvement in contentious hearings.

Additionally, MODR moderated a deliberative dialogue forum series at the Hingham Public Library in the fall of 2007. Deliberative dialogues are an opportunity for community members to come together and discuss important public policy issues related to immigration, energy, democracy, and more. "Having access to MODR's trained moderators made the series a success in Hingham," Library Director Dennis Corcoran said. The dialogues were so well attended and effective in engaging citizens that the library has decided to convene ongoing dialogue forums starting in March of 2008.

MODR has also published an alternative dispute resolution handbook, titled ADR Guidebook for Municipalities. This guidebook was created as a resource for municipalities to familiarize officials with conflict resolution methods and resources and the applications in municipal government. For more information on the handbook or conflict resolution and collaboration services available to municipalities, contact MODR at 617-287-4040. Additional information is also available on the MODR website: www.modr.umb.edu. ■

MACC Update: Listening Tour Continues in Salem

S.J. Port, Director of Policy and Communication

Governor Deval Patrick's Municipal Affairs Coordinating Cabinet (MACC) is again taking its meetings on the road and across the commonwealth.

Lieutenant Governor Tim Murray and MACC kicked off the second leg of their Listening Tour with Mayor Kim Driscoll in **Salem** on April 1. Lt. Governor Murray and MACC will hold three more regional meetings in May and June.

Lt. Governor Murray and the cabinet held meetings in five locations across the commonwealth throughout the fall in order to hear directly from local officials about the state-local partnership.

MACC was established by Executive Order #480 on February 13, 2007. Chaired by Lt. Governor Murray, MACC focuses on technology, civil service, health insurance, purchasing, capital asset management, and human resources. MACC is made up of six agency heads: the State Purchasing Agent for Operation Services; Commissioner of the Division of Capital Asset Management and Maintenance; Chief Human Resource Officer; Chief Information Officer; Executive Director of the Group Insurance Commission; and Chairman of the Civil Service Commission.

If you are interested in attending MACC's next meeting or for information regarding MACC please call S.J. Port at 617-626-2377 or email portsj@dor.state.ma.us. ■

New Officials Finance Forum 2008

Every June, the Division of Local Services (DLS) offers the New Officials Finance Forum (NOFF) for recently elected or appointed municipal officials. This year's seminar will be held on June 5th at the College of the Holy Cross in **Worcester**. Over 100 officials attend each year. With an emphasis on the basics, this course is designed to foster a team approach among the various offices by developing an understanding of the responsibilities of the different offices as well as their relevance to each other. Topics that are covered in presentations by DLS staff include: the budget process and local revenue sources; Proposition 2½; reserves and free cash; as well as debt policy. The round table format of the seminar allows attendees to interact with other local officials as well as DLS representatives. (Each table will include a DLS staffer.) This is a great opportunity for new officials to meet with DLS staff, as well as network with other local officials. Additionally, this year Lt. Governor Tim Murray, Secretary of Administration & Finance Leslie Kirwan, and new DOR Commissioner Navjeet K. Bal will join attendees and DLS staff at NOFF.

If you are interested in attending, please contact Donna Quinn at 617-626-3838. Your registration and registration payment must be received by Friday, May 23, 2008. ■

Local Account Administrators

Dave Davies, Information Technologies Director

Success of the Division of Local Service's (DLS) Gateway approach — letting local officials directly submit, verify, and track data submissions to the Department of Revenue — requires a practical means of knowing who officials are and what they should be permitted to do. When more departments and forms get involved in the system across 351 municipalities and almost 150 districts, the number of constantly changing officials quickly gets into the thousands. DLS has always planned to depend on local account administrators; local account administrators are the one or more persons within the city, town, or district, who take on the responsibility of knowing who in their community should have access to DLS Gateway programs.

In March, DLS contacted and oriented two types of local officials for this task: those who have volunteered based on past surveys and those who already fulfill a role like this for their community's computer applications.

With the next version of DLS Gateway offering automatic password reset capabilities for all users, the chief duties of local account administrators will be to add or delete accounts as the staffing of the various departments and boards change or as more users want access to submit, review, or sign forms. Many officials have already successfully performed this role, which suggests it is not technically difficult. DLS and local governments will make it clear to all actual and potential users of DLS Gateway who they should contact for local account maintenance. We look forward to your collaboration and input on the process as Gateway develops. ■

DLS Profile

Navjeet K. Bal: Taking the Reins

S.J. Port, Director of Policy and Communication

Navjeet K. Bal

Appointed as commissioner by Secretary for Administration and Finance Leslie Kirwan on January 4, 2008, Navjeet K. Bal officially took the reins at the state Department of Revenue (DOR) on February 4. Former Commissioner Henry Dormitzer first brought Bal to the administration as DOR's senior deputy commissioner in September of 2007.

Bal is the first female state commissioner of revenue in 26 years, only the second woman and the first minority to hold the post.

Born to Indian parents in Kenya, Bal spent her first 11 years following her father's medical practice to England and then across the African continent, before moving to the United States in 1975.

For two years her family lived and worked in Kenya before moving to England for four years. They returned to Africa in 1969 and lived in Gondar, Ethiopia, where her brother was born and where, in the former Italian colony, Bal remembers enjoying her first slices of pizza. Two years more and the family moved to Zambia in south-central Africa. They would stay there for four years from 1971 to 1975.

Bal's parents moved the family to the United States in search of better educational opportunities for their children. The family ended up in Syracuse, NY where her father had a successful medical practice.

After graduating from Williams College with a degree in philosophy, Bal went to Northeastern University School of Law where she thoroughly enjoyed studying the law.

"I loved law school, because of the logic involved," recalls Bal. "Likewise, the tax code is very logical.

A co-op with Mintz, Levin, Cohn, Ferris, Glovsky and Popeo during law school led to 17 years with the firm, from her graduation in 1989 to her departure in 2007. Interested in public finance, she worked on matters regarding state disclosure issues, state and federal tax law and financial transactions.

In 1990, Bal founded Mintz Levin's Domestic Violence Project. She is a board member and former chairperson of the Legal Advocacy and Resource Center in Boston, and worked to reorganize the delivery of legal services in Massachusetts from 2003-2005 as a member of the executive committee for the statewide planning committee on delivery of legal services.

Additionally, during her tenure at Mintz Levin, Bal was part of the team that closed a $645,620,000 refunding case for the Massachusetts Water Pollution Abatement Trust. The deal involved refunding seven prior bond financings by the trust, which provides low-cost loans to Massachusetts cities and towns for clean water and drinking water projects.

Working with state agencies on projects for Mintz Levin meant getting to know, staff at DOR.

"I spent all day on the phone with people over here at times," recalls Commissioner Bal. "I always thought highly of the people I worked with."

"I loved law school, because of the logic involved. Likewise, the tax code is very logical. "

After 17 years with Mintz, Bal had "plumbed the depths" of tax codes, and public finance law, so when Dormitzer asked her to join him at DOR, she saw it as an ideal opportunity.

"It was time to try something new. Intellectually, I needed a big change," says Bal. "I was interested in both the management opportunity and the chance to be part of the governor's team, to be on the inside and to be a decision maker instead of an advisor. Lawyers are primarily advisors not decision makers."

Bal sees the state's budget deficit as a, "real challenge to help the Commonwealth with." Meanwhile, she's also working on things already underway at DOR while at the same time implementing her visions for the agency.

Also on Bal's task list is engaging in local government meetings in Belmont, where she and her husband, Eric, now live with their two children.

"We moved to Belmont in 1989, but are still newcomers to the community in relative terms," says Bal. "It's on my agenda to get involved in town government — right now I bother neighbors to keep up with what's going on. I love the New England tradition of participatory government."

When not working, the commissioner and her family's passion for sports provides the opportunity to be together and rejuvenate. On weekends you'll find Commissioner Bal, "cooking at the island in [her] kitchen, chopping vegetables and watching television with everyone gathered at the house for a game."

In her own words, Commissioner Bal was a, "huge football fan, until the Patriots broke my heart!" ■

Municipal Fiscal Calendar

May 1

Taxpayer: Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the 2nd halfactual tax payment, or the actual tax payment if an optional preliminary bill was issued. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for the 4th Quarter tax payment.

Treasurer: Deadline for Payment of 2nd Half of County Tax

Accountant/Treasurer: Notification of Amount of Debt Due in Next Fiscal Year As required by M.G.L. Ch. 44, Sec. 28, the Accountant or Treasurer must notify the Assessors of all debt due in the next fiscal year because the municipality is required to pay its debts, appropriated or not. Since all debt service must be paid, any debt service not covered by appropriations is added to the "Other Local Expenditures" category, found on page 2 of the Tax Recapitulation Sheet. It is important that the Assessors have this information in order to avoid setting a tax rate lower than required and raising insufficient revenue to cover the municipality's expenditures.

May 15

Treasurer: 3rd Quarterly Reconciliation of Cash

DOR/BLA: Commissioner Determines and Certifies Telephone and Telegraph Company Valuations

June 1

Clerk: Certification of Appropriations This is done after City/Town Council or Town Meeting so the Accountant may set up accounts for each department in the municipality.

Assessors: Determine Valuation of Other Municipal or District Land In certain communities where land is owned by another community or district, the value of the land is determined by the Assessors in the year following a revaluation year, for in-lieu-of-tax payments.

DOR/BLA: Notification of Proposed EQVs (even numbered years only)

DOR/BLA: Notification of SOL Valuations (every 4th year after 2005)

June 10

DOR/BLA: Public Hearing on Proposed EQVs (even numbered years only)

DOR/BLA: Public Hearing on Proposed SOL Valuations (every 4th year after 2005)

June 15

DOR: Commissioner Determines and Certifies Pipeline Valuations

Assessors: Deadline for Appealing Commissioner's Telephone & Telegraph Valuations

Assessors: Make Annual Preliminary Tax Commitment The preliminary tax commitment must be based on the prior year's net tax on the property and may not exceed, with limited exceptions, 50% of that amount. This should be done early enough for the annual preliminary quarterly or semi-annual bills to be mailed by July 1.

June 20

Assessors: Final Date to Make Omitted or Revised Assessments As required by M.G.L. Ch. 59, Sections 75 and 76, if a property is inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessors' role to correct the mistake and assess the property correctly. Such an assessment may not be made later than June 20 of the taxable year or 90 days after the date the tax bills are mailed, whichever is later.

June 30

State Treasurer: Notification of Quarterly Local Aid Payments Before June 30

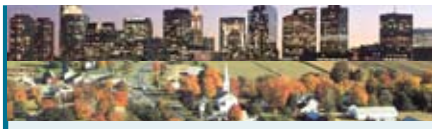
Assessors: Overlay Surplus Closes to Surplus Revenue Each year, any balance in the overlay reserve accounts in excess of the remainingamount of the warrant to be collected or abated in that year, is certified by the Assessors. The transfer from overlay reserves to the overlay surplus is done on the Assessors' initiative or within 10 days of a written request by the chief executive officer. Once in overlay surplus, these funds may be appropriated for any lawful purpose. Any balance in the overlay surplus at the end of the fiscal year shall be closed to surplus revenue and, eventually, free cash.

Assessors: Physical Inventory of all Parcels for Communities that Accepted M.G.L. Ch. 59, Sec. 2A(a)

Assessors: Submit Annual Report of Omitted or Revised Assessments

Assessors: Last Day to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of Ch. 59, Sec. 5 If an exemption is granted to a residential property owner, the property tax is lowered, and the city or town collects fewer tax revenues than anticipated. These exemptions are partially reimbursed by the state as indicated under "Payments for Loss of Taxes," section B of the Cherry Sheet.

It is the responsibility of the Assessors to submit all exemptions to DOR so that the community may be reimbursed for statutory exemptions. If the Assessors fail to submit a request, the town's loss of tax revenues will not be offset by exemption reimbursements from the state. These reimbursements may not be filed retroactively for any year. If tax bills are mailed late, assessors may submit requests for reimbursement until August 20. ■



City & Town
City & Town is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of-interest to local officials.

S.J. Port, Editor

Marilyn Browne, Editor Emeritus

Editorial Board:
Robert Nunes, Robert Bliss, Zachary Blake and Amy Januskiewicz

To obtain information or publications, contact the Division of Local Services via:
• website: www.mass.gov/dls
• e-mail: cityandtown@dor.state.ma.us
• telephone: 617-626-2377
• mail: PO Box 9569, Boston, MA 02114-9569