

City and Town

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

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Check out the new Municipal Relief Act!

[An Act Relative to Municipal Relief](#), the [third major municipal reform bill in as many years](#), signed by Gov. Deval Patrick on July 27, is an important step toward giving cities and towns more flexibility and freedom in charting their financial course.

All elected and appointed local officials are urged to check out the 72 provisions of this new law.

While the extension of pension funding schedules and allowance for the adoption of limited early retirement programs have gained the most notice, there are many other pieces of this new law that are worthy of your attention. These include the elimination of charges associated with the State House Notes program as well as allowing cities and towns to conduct tax amnesties.

I want to thank Governor Deval Patrick and Lt. Gov. Timothy Murray for their support and active encouragement; Sen. James B. Eldridge, Senate chair of the Joint Committee on Municipalities and Regional Government and Rep. Paul J. Donato, House chair of the committee, for their leadership in moving this bill to enactment; the members of the Municipal Relief Commission; DLS' Chief Legal Counsel Kathleen Colleary and her team; and in the Executive Office for Administration and Finance, Secretary Jay Gonzalez, his legal team of David Sullivan and Jan Fogel, and A&F Director of Local Policy Pam Kocher.

On another note, I want to remind readers that City and Town has been redesigned in part to appear on a more regular and timely basis, as well as streamline communications from the Division of Local Services to municipal officials across the Commonwealth. City and Town will carry everything you need to know that comes from DLS, and will be supplemented by the occasional emailing of DLS Alerts on matters that require immediate transmission. And now, at the end of the month, readers who want to download and print out that month's entire City and Town content will be able to do so by printing a linked PDF file.

Finally, please consider placing the [second annual regionalization conference](#) on your calendar. This conference will once again generate a lot of discussion about where and how to approach regionalization of services. I hope to see you in Worcester on September 2.

Robert G. Nunes

[Deputy Commissioner & Director of Municipal Affairs](#)

Fiscal 2010 Average Single-Family Tax Bills and Assessed Values

This article reviews fiscal year 2010 single-family tax bills and property values across the 351 cities and towns of the [Commonwealth](#). As in previous years, this article ranks communities statewide. It also highlights some major trends and discusses the impact of those trends on single-family tax bills. The analyses are based on FY10 data reported to the [Department of Revenue's Division of Local Services \(DLS\)](#) by the local assessors on their [Tax Recap sheets](#).

Average single-family tax bills are calculated in the following way: first, sum the assessed value of all of the single-family parcels of each community; this community specific total is then divided by the number of parcels in that community resulting in the average single-family property value for that community. This average value is divided by one thousand (as Tax Rates are expressed as per \$1,000 of assessed property value) and then multiplied by the community's residential tax rate.

The 14 cities and towns that have adopted a [residential exemption](#) are excluded from this study because they do not submit sufficiently detailed data to DLS to determine their average tax bills. Therefore our analysis covers the remaining 337 municipalities.

Statewide Trends

Tax Bills

The property tax is by far the largest and most reliable component of revenue for cities and towns. Data collected by DLS makes it clear that whether property values are moving up or down, property taxes will increase, except in rare instances, given the need to provide ever more costly services. This is particularly true during times when there is less state aid, stagnant local receipts, and little new growth. Over each of the past ten years, the statewide average single-family tax bill has increased in both actual and constant dollars. The weighted average tax bill increased in 2010 by \$140, or 3.3 percent, to \$4,390, the smallest percentage increase of any year in the past decade. The percentage increase during this time ranged from the current low to a high of 6.7 percent in 2002. The cumulative percentage increase over this period is 55.3 percent, an average of 5.5 percent each year. Generally speaking, the average bill has recently increased at a slower pace suggesting a few factors are at play, such as leaner budgets, reduced excess levy capacity and [Proposition 2 ½](#) override fatigue.

Tax Rates

For most of the past decade, the average single-family tax rate steadily decreased, from a high of \$14.73 per \$1,000 in 1999 to a low of \$9.74 per \$1,000 in 2007. The rate changed direction in 2008 when it went up to \$10.00 per \$1000. It has continued to increase since then to the current rate of \$11.75 per \$1,000 primarily as a result of decreasing valuations.

Property Values

The valuation of property represents half the tax rate formula. Average assessed values rose in Massachusetts from 1994 to 2007. However in 2008 the average assessed values across the state dropped for the first time since the early nineties contributing to the increase in tax rate mentioned above. Since then values have continued to fall, which is largely reflective of national trends and the onset of the so-called Great Recession. The good news is that the swings in our state have been much less volatile than in some areas of the country where regional conditions have resulted in near collapse of housing prices.

This year average single-family property statewide value showed a net decrease of 4.61 percent. The average value decreased from \$391,762 in 2009 to \$373,702 in 2010, but this average value is still double that of 2000. Since the high-water mark of \$406,673 in 2007 the single-family property has lost an average of 8.1 percent in value. In contrast, the average single-family value was increasing at double-digit percentages every year from 2001 through 2005. The highest one year increase was in 2005 when the average single-property value jumped from \$307,361 to \$352,820, or 14.8 percent. Some have described that period as a bubble that is now deflating.

Over this past year, of the 337 communities evaluated, a substantial majority – 281 – dropped in average value from 2009 to 2010. Of those 281 with decreased value, 136 communities lost 5 percent or more in value, with [Brockton's](#) values slipping the most at -17.7 percent. On the flip side, the other 56 municipalities had increased home values, but only nine of those 56 towns gained more than three percent in value. Continuing a trend that has been documented since the run-up in real estate beginning in the nineties is the variation in timing and volatility between the eastern and western part of the state. Forty-three or almost 80 percent of those that increased this year are west of the [Quabbin Reservoir](#). Generally speaking, values increased faster and went higher in the eastern counties. Then they dropped more quickly and steeply. In the western half, increases in value came later and have been more conservative. The softening in the west has also come later as demonstrated by the data.

Community Trends

[Table 1](#) details the average assessed value, and tax bill of single-family homes for fiscal years 2009 and 2010, the 2010 tax rate ranks the 337 communities from high to low for the 2010 average tax bill and shows the percentage change in assessed value and tax bills.

The nine communities with the highest average tax bills in FY09 remained the top nine in FY10 with slight movements in their rankings. These are the only towns in the state with average bills that exceed \$10,000. As recently as FY2002, no town had an average bill over this mark. High to low in this group are: [Weston](#) (\$15,542), [Sherborn](#) (\$12,626), [Dover](#) (\$11,704), [Lincoln](#) (\$11,684), [Carlisle](#) (\$11,276), [Wayland](#) (\$10,982), [Concord](#) (\$10,939) and [Wellesley](#) (\$10,581). Not unexpectedly, these towns also all ranked among the highest with respect to average assessed property value. Their rankings by assessed values are Weston (2), Sherborn (21), Dover (7), Lincoln (9), Carlisle (14), Wayland (31), Concord (13) and Wellesley (10). The five communities with the lowest single-family average tax bills also remained the same: [Hancock](#) (\$824), [Rowe](#) (\$1,048), [Monroe](#) (\$1,113), [Florida](#) (\$1,276), and [Erving](#) (\$1,308). These small rural towns are all in the lower 20 percent of average assessed residential values. It is also noteworthy to point out that, with the exception of Hancock, which is the home of state's largest ski resort and condominium developments, each

of the remaining communities have a major taxpaying power-generating-plant allowing them to split the tax rate and shift the tax burden away from homeowners.

Similar to the results in past years is the statewide relationship between the average tax bill and average assessed value, which is generally strong with a few exceptions. A key one is that communities on the Cape and Islands tend to have high assessed values but lower tax bills due to the large number of seasonal properties, which is cause for a lower demand for services and thus cost. In fact, [Chilmark](#) on Martha's Vineyard is noted for having the highest average single family home value in the state (\$1,841,890), but the second lowest tax rate of \$2.03 per thousand. This resulted in an average 2010 tax bill of \$3,739 that put them squarely in the middle of average bill rankings at 168. The town of Gosnold, which encompasses the Elizabeth Islands northwest of Martha's Vineyard, has the lowest tax rate of \$1.81 while being fifth in average value (\$1,110,067). This leads to an average bill of \$2,021 placing it near the bottom of the rankings at 326 of 337.

In FY10, nine communities experienced increases in their average tax bills that were greater than 10 percent (ranging from 10.1 percent to 17.9 percent). In Hancock, the nearly 18 percent jump resulted largely from the use of \$130,000 in excess levy capacity, which accounted for about 2/3rds of the increase. [Paxton](#) (+15.4 percent) had substantial new debt exclusion votes of about \$800,000 go into effect, which caused 81 percent of their increase. [Rockland](#) (+15.2 percent) had a successful override of almost \$2.8 million contributing to 70 percent of their increase. Almost 80 percent of [Winthrop's](#) increase (+13.36 percent) was due to a \$2.5 million override. Three quarters of [Milton's](#) (+11.45 percent) increase was due to the combination of a \$3.4 million override and a debt exclusion increase of \$1.1 million. In the case of Rowe (+14.8 percent) and Florida (+14.8 percent), the large rate of increase was due to a substantial decline in the value of their power plants, which caused a shifting in the tax burden to the residential sector.

Recertification's Role

As determined in the analysis in [City & Town](#) two years ago, there is still a correlation between value changes and the DLS community recertification schedule. This year all but one of the 11 communities with the largest value increases (2+ percent) had just completed a triennial recertification in 2010. Even on the bottom side, 10 of 22 municipalities with a drop of 10 percent or more were in a revaluation year. These figures continue to suggest that the largest changes are still occurring in certification years, despite the push for annual interim adjustments, which if properly completed should soften abrupt changes that occur if values are only considered every third year during scheduled certification. It is also worth repeating that 13 of the twenty in revaluation with large changes were smaller towns from west of the city of Worcester indicating that interim adjustments may not be being made.

**Massachusetts Department of Revenue
Division of Local Services
Municipal Databank/Local Aid Section**

Average Single Family Tax Bill

Average single family tax bills are calculated by dividing the (single family assessed value by the single family parcels) for each community and then multiplying the average value by the residential tax rate and dividing by one thousand.

$((\text{Single Family Assessed Value}/\text{Single Family Parcels}) * \text{Residential Tax Rate}/1000)$

Data for the fourteen (14) communities that have adopted a residential exemption are excluded from this file because they do not submit adequate data to determine an average tax bill. The communities are Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Marlborough, Nantucket, Somerset, Somerville, Tisbury, Waltham, and Watertown. The residential exemption reduces the taxable valuation of each residential parcel that is a taxpayer's principal residence. Granting the exemption raises the residential tax rate and shifts the residential tax burden from low and moderately valued homes to apartments and higher valued homes.

Data in this file are derived from the LA4 and the Tax Rate Recapitulation Sheet submitted by local officials to the Division of Local Services.

Key Terms

[Residential Exemption](#)

[Tax Rate](#)

[Assessed Valuation](#)

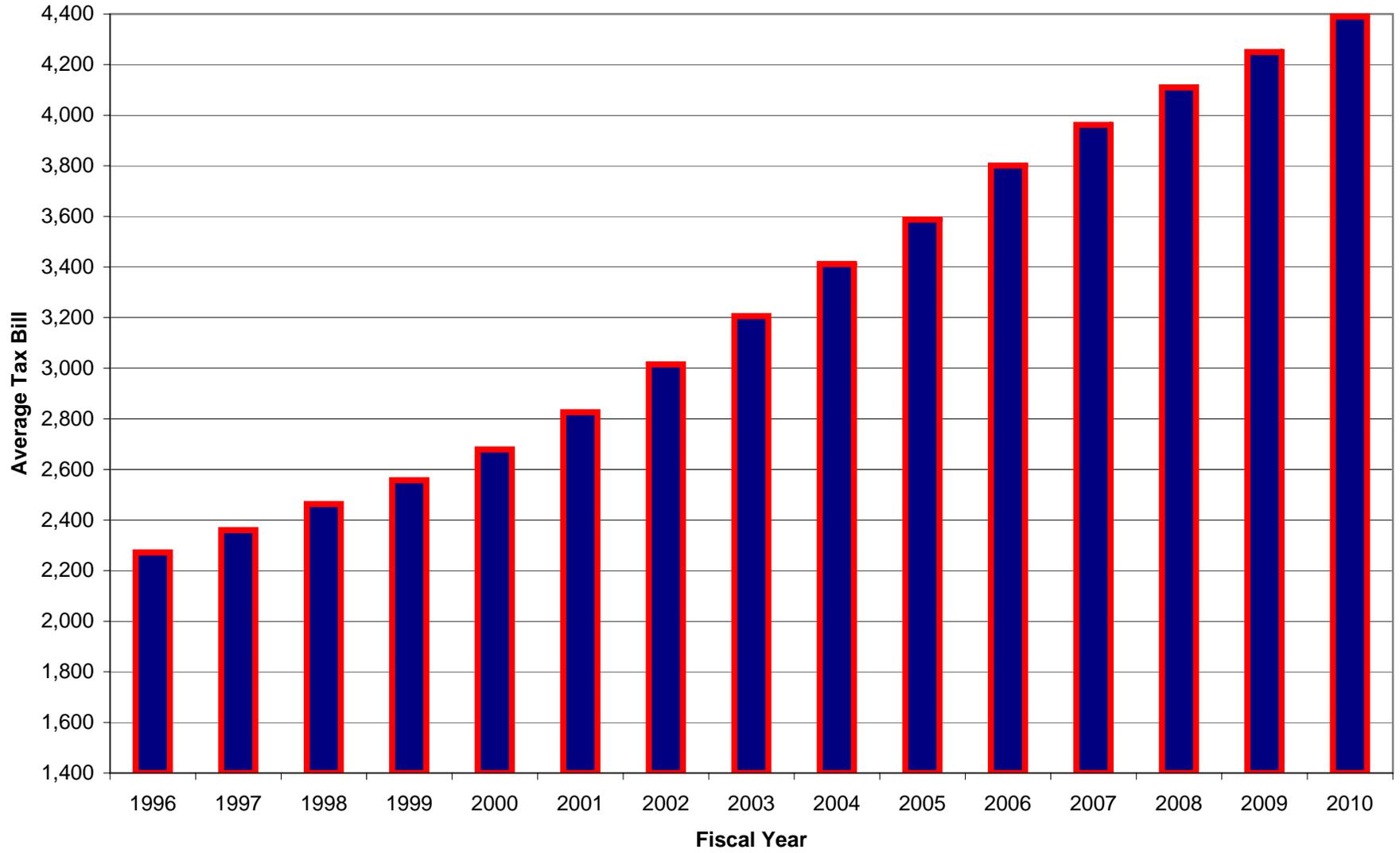
[Parcel](#)

Massachusetts Department of Revenue
 Division of Local Services
 Municipal Databank/Local Aid Section

FY1990 - FY2010 State Total Average Single Family Tax Bill

FY	Assessed Value	Parcels	Average Value	Single Family Tax Bill	# of Towns Included		
1990	189,061,085,399	1,081,477	174,817	1,711	323		
1991	152,257,295,243	865,505	175,917	1,831	265	7.01%	
1992	185,696,997,057	1,143,102	162,450	1,897	339	3.60%	
1993	178,266,409,212	1,153,160	154,589	1,993	339	5.06%	
1994	178,508,419,894	1,165,710	153,133	2,081	340	4.42%	
1995	180,896,458,628	1,177,933	153,571	2,182	340	4.85%	
1996	185,882,705,138	1,190,341	156,159	2,272	340	4.12%	
1997	192,103,493,177	1,201,862	159,838	2,360	340	3.87%	
1998	200,379,361,062	1,214,056	165,050	2,463	340	4.36%	
1999	212,831,830,857	1,226,162	173,576	2,557	340	3.82%	
2000	229,203,324,650	1,238,878	185,009	2,679	340	4.77%	
2001	258,668,823,053	1,250,881	206,789	2,826	340	5.49%	
2002	298,035,628,441	1,261,639	236,229	3,015	340	6.69%	
2003	338,692,554,523	1,271,609	266,350	3,206	340	6.33%	
2004	393,587,485,355	1,280,537	307,361	3,412	340	6.43%	
2005	455,222,653,352	1,290,239	352,820	3,588	340	5.16%	
2006	491,942,577,871	1,276,110	385,502	3,801	338	5.94%	
2007	523,017,811,362	1,286,089	406,673	3,962	339	4.24%	
2008	517,837,501,478	1,282,713	403,705	4,110	337	3.74%	
2009	504,011,292,677	1,286,523	391,762	4,250	337	3.41%	
2010	481,744,341,860	1,289,112	373,702	4,390	337	3.29%	
			07-10 -8.11%				01-10 99-08 55.34% 60.74%

Average Single Family Tax Bill



Municipality	2009 Average Value	2010 Average Value	Pct. Change Value	2009 Single Family Tax Bill	2010 Single Family Tax Bill	Pct. Change Bill	2010 Hi- Lo Rank ^	2010 Tax Rate
ABINGTON	337,804	312,264	-7.56%	4,185	4,328	3.42%	119	13.86
ACTON	507,466	512,103	0.91%	8,388	8,767	4.52%	16	17.12
ACUSHNET	315,876	300,340	-4.92%	3,048	3,145	3.18%	237	10.47
ADAMS	141,576	141,746	0.12%	2,175	2,173	-0.09%	319	15.33
AGAWAM	232,923	226,851	-2.61%	2,811	2,935	4.41%	262	12.94
ALFORD	657,523	652,551	-0.76%	2,794	2,936	5.08%	260	4.50
AMESBURY	332,153	319,201	-3.90%	5,490	5,672	3.32%	57	17.77
AMHERST	354,647	334,327	-5.73%	5,611	5,667	1.00%	59	16.95
ANDOVER	580,087	548,860	-5.38%	7,054	7,239	2.62%	33	13.19
AQUINNAH	1,271,805	1,248,895	-1.80%	4,439	4,733	6.62%	96	3.79
ARLINGTON	465,952	477,218	2.42%	5,554	5,779	4.05%	54	12.11
ASHBURNHAM	249,590	228,072	-8.62%	3,464	3,683	6.32%	172	16.15
ASHBY	264,112	242,536	-8.17%	3,159	3,308	4.72%	218	13.64
ASHFIELD	243,373	238,932	-1.82%	3,159	3,235	2.41%	227	13.54
ASHLAND	396,346	373,619	-5.73%	5,493	5,642	2.71%	60	15.10
ATHOL	175,849	154,121	-12.36%	2,017	2,050	1.64%	323	13.30
ATTLEBORO	302,157	281,562	-6.82%	3,049	3,153	3.41%	236	11.20
AUBURN	256,239	225,198	-12.11%	3,016	3,229	7.06%	228	14.34
AVON	296,215	284,629	-3.91%	3,155	3,097	-1.84%	246	10.88
AYER	289,597	275,964	-4.71%	3,073	3,171	3.19%	233	11.49
BARNSTABLE*								
BARRE	231,185	215,574	-6.75%	2,469	2,662	7.82%	295	12.35
BECKET	247,798	255,277	3.02%	1,977	2,029	2.63%	326	7.95
BEDFORD	516,168	506,620	-1.85%	6,416	6,627	3.29%	40	13.08
BELCHERTOWN	266,422	256,549	-3.71%	3,719	3,812	2.50%	161	14.86
BELLINGHAM	304,992	275,984	-9.51%	3,184	3,301	3.67%	219	11.96
BELMONT	752,843	757,904	0.67%	8,951	9,216	2.96%	12	12.16
BERKLEY	368,380	353,869	-3.94%	3,083	3,093	0.32%	247	8.74
BERLIN	440,764	383,436	-13.01%	5,139	5,127	-0.23%	74	13.37
BERNARDSTON	223,569	215,080	-3.80%	3,354	3,327	-0.81%	213	15.47
BEVERLY	446,817	430,457	-3.66%	4,852	5,006	3.17%	79	11.63
BILLERICA	342,720	325,397	-5.05%	3,958	4,077	3.01%	137	12.53
BLACKSTONE	282,580	266,938	-5.54%	3,538	3,750	5.99%	166	14.05
BLANDFORD	222,433	223,957	0.69%	2,874	2,826	-1.67%	274	12.62
BOLTON	498,479	485,135	-2.68%	7,931	8,543	7.72%	17	17.61
BOSTON*								
BOURNE	448,116	446,624	-0.33%	3,303	3,368	1.97%	202	7.54
BOXBOROUGH	545,872	506,349	-7.24%	8,101	8,370	3.32%	19	16.53
BOXFORD	647,245	618,372	-4.46%	7,612	7,649	0.49%	28	12.37
BOYLSTON	388,205	389,418	0.31%	4,814	4,992	3.70%	81	12.82
BRAINTREE	381,163	365,241	-4.18%	3,453	3,532	2.29%	184	9.67
BREWSTER	507,428	500,612	-1.34%	3,014	3,104	2.99%	244	6.20
BRIDGEWATER	354,100	327,645	-7.47%	4,015	4,033	0.45%	144	12.31
BRIMFIELD	259,130	262,139	1.16%	3,128	3,127	-0.03%	240	11.93
BROCKTON	239,460	197,037	-17.72%	2,658	2,713	2.07%	288	13.77
BROOKFIELD	250,560	236,930	-5.44%	3,287	3,383	2.92%	200	14.28
BROOKLINE*								
BUCKLAND	214,651	218,605	1.84%	2,975	3,012	1.24%	252	13.78
BURLINGTON	405,679	383,265	-5.53%	4,016	4,178	4.03%	130	10.90
CAMBRIDGE*								
CANTON	490,391	462,419	-5.70%	4,894	5,008	2.33%	78	10.83
CARLISLE	777,301	771,254	-0.78%	10,913	11,276	3.33%	5	14.62
CARVER	301,922	282,701	-6.37%	3,729	3,814	2.28%	160	13.49
CHARLEMONT	199,302	199,973	0.34%	3,121	3,158	1.19%	235	15.79
CHARLTON	297,522	276,208	-7.16%	2,693	2,828	5.01%	273	10.24

Municipality	2009	2010	Pct. Change	2009	2010	Pct. Change	2010 Hi-	2010
	Average	Average		Single	Single		Lo	
	Value	Value	Value	Family Tax	Family	Bill	Rank ^	
				Bill	Tax Bill			
CHATHAM	874,615	861,926	-1.45%	3,271	3,293	0.67%	221	3.82
CHELMSFORD	360,280	347,659	-3.50%	5,069	5,267	3.91%	67	15.15
CHELSEA*								
CHESHIRE	202,966	209,708	3.32%	1,831	1,957	6.88%	325	9.33
CHESTER	175,213	176,269	0.60%	2,861	2,951	3.15%	258	16.74
CHESTERFIELD	234,075	223,423	-4.55%	3,251	3,409	4.86%	199	15.26
CHICOPEE	190,736	182,709	-4.21%	2,518	2,490	-1.11%	309	13.63
CHILMARK	1,860,812	1,841,890	-1.02%	3,684	3,739	1.49%	168	2.03
CLARKSBURG	167,560	170,002	1.46%	1,681	1,717	2.14%	331	10.10
CLINTON	250,079	232,076	-7.20%	3,028	3,098	2.31%	245	13.35
COHASSET	866,984	858,006	-1.04%	9,346	9,627	3.01%	10	11.22
COLRAIN	180,721	186,348	3.11%	2,687	2,786	3.68%	279	14.95
CONCORD	899,866	835,697	-7.13%	10,708	10,939	2.16%	7	13.09
CONWAY	300,568	300,939	0.12%	3,787	3,948	4.25%	148	13.12
CUMMINGTON	225,950	223,110	-1.26%	2,494	2,659	6.62%	296	11.92
DALTON	213,572	213,020	-0.26%	3,204	3,366	5.06%	206	15.80
DANVERS	391,693	374,517	-4.39%	4,391	4,577	4.24%	103	12.22
DARTMOUTH	401,863	377,859	-5.97%	2,901	2,966	2.24%	256	7.85
DEDHAM	412,306	385,198	-6.57%	5,203	5,227	0.46%	70	13.57
DEERFIELD	284,937	283,854	-0.38%	3,268	3,367	3.03%	204	11.86
DENNIS	440,923	423,534	-3.94%	2,235	2,232	-0.13%	317	5.27
DIGHTON	330,597	312,069	-5.60%	3,488	3,589	2.90%	177	11.50
DOUGLAS	299,862	283,419	-5.48%	3,245	3,336	2.80%	212	11.77
DOVER	1,135,325	1,071,801	-5.60%	11,194	11,704	4.56%	3	10.92
DRACUT	299,527	284,026	-5.18%	3,253	3,354	3.10%	209	11.81
DUDLEY	250,418	226,508	-9.55%	2,056	2,168	5.45%	320	9.57
DUNSTABLE	433,298	416,275	-3.93%	5,620	5,740	2.14%	56	13.79
DUXBURY	653,955	611,353	-6.51%	7,135	7,220	1.19%	34	11.81
EAST BRIDGEWATER	341,990	329,440	-3.67%	3,947	4,078	3.32%	136	12.38
EAST BROOKFIELD	261,648	242,309	-7.39%	2,857	2,954	3.40%	257	12.19
EAST LONGMEADOW	271,596	260,660	-4.03%	4,416	4,530	2.58%	105	17.38
EASTHAM	492,050	486,521	-1.12%	2,613	2,681	2.60%	292	5.51
EASTHAMPTON	233,323	229,151	-1.79%	2,725	2,844	4.37%	269	12.41
EASTON	413,767	394,948	-4.55%	5,110	5,328	4.27%	63	13.49
EDGARTOWN	1,173,715	1,148,542	-2.14%	3,416	3,549	3.89%	182	3.09
EGREMONT	456,761	435,307	-4.70%	2,841	3,021	6.34%	250	6.94
ERVING	185,926	186,613	0.37%	1,287	1,308	1.63%	333	7.01
ESSEX	522,803	545,337	4.31%	6,221	6,686	7.47%	39	12.26
EVERETT*								
FAIRHAVEN	294,734	284,772	-3.38%	2,446	2,532	3.52%	306	8.89
FALL RIVER	250,453	236,579	-5.54%	2,019	2,139	5.94%	321	9.04
FALMOUTH	521,618	492,809	-5.52%	3,171	3,326	4.89%	214	6.75
FITCHBURG	207,057	186,056	-10.14%	2,630	2,687	2.17%	290	14.44
FLORIDA	159,300	159,507	0.13%	1,112	1,276	14.75%	334	8.00
FOXBOROUGH	413,120	392,930	-4.89%	4,507	4,633	2.80%	100	11.79
FRAMINGHAM	369,018	342,887	-7.08%	4,735	4,979	5.15%	84	14.52
FRANKLIN	384,792	368,736	-4.17%	4,298	4,436	3.21%	110	12.03
FREETOWN	320,809	312,786	-2.50%	3,131	3,222	2.91%	229	10.30
GARDNER	199,380	180,050	-9.70%	2,606	2,676	2.69%	293	14.86
GEORGETOWN	422,140	412,477	-2.29%	4,213	4,364	3.58%	117	10.58
GILL	209,551	210,389	0.40%	2,728	2,884	5.72%	266	13.71
GLOUCESTER	501,745	475,858	-5.16%	4,817	4,992	3.63%	82	10.49
GOSHEN	193,355	194,294	0.49%	2,686	2,782	3.57%	278	14.32
GOSNOLD	1,110,067	1,116,434	0.57%	1,987	2,021	1.71%	329	1.81
GRAFTON	370,781	344,408	-7.11%	4,016	4,281	6.60%	123	12.43
GRANBY	242,352	232,096	-4.23%	3,260	3,368	3.31%	203	14.51

Municipality	2009	2010	Pct. Change	2009	2010	Pct. Change	2010 Hi-	2010
	Average	Average		Single	Single		Lo	
	Value	Value	Value	Family Tax	Family Tax	Bill	Rank ^	
GRANVILLE	259,560	277,502	6.91%	2,855	3,108	8.86%	243	11.20
GREAT BARRINGTON	397,286	406,276	2.26%	4,513	4,680	3.70%	98	11.52
GREENFIELD	190,772	190,928	0.08%	3,339	3,376	1.11%	201	17.68
GROTON	432,344	403,710	-6.62%	6,191	6,371	2.91%	45	15.78
GROVELAND	367,264	362,032	-1.42%	4,029	4,319	7.20%	120	11.93
HADLEY	308,524	306,965	-0.51%	2,808	2,861	1.89%	267	9.32
HALIFAX	328,079	321,409	-2.03%	4,370	4,497	2.91%	107	13.99
HAMILTON	515,841	492,915	-4.44%	7,856	8,030	2.21%	23	16.29
HAMPDEN	281,107	273,753	-2.62%	4,000	4,336	8.40%	118	15.84
HANCOCK	234,568	236,890	0.99%	699	824	17.88%	337	3.48
HANOVER	447,906	428,538	-4.32%	5,267	5,747	9.11%	55	13.41
HANSON	347,847	324,316	-6.76%	3,725	3,885	4.30%	156	11.98
HARDWICK	259,123	236,660	-8.67%	2,462	2,617	6.30%	301	11.06
HARVARD	619,531	595,195	-3.93%	8,320	8,529	2.51%	18	14.33
HARWICH	504,459	477,993	-5.25%	3,153	3,360	6.57%	208	7.03
HATFIELD	289,991	291,797	0.62%	3,086	3,172	2.79%	232	10.87
HAVERHILL	293,847	272,260	-7.35%	3,365	3,474	3.24%	191	12.76
HAWLEY	213,185	212,233	-0.45%	2,825	3,109	10.05%	242	14.65
HEATH	198,933	198,307	-0.31%	3,223	3,367	4.47%	205	16.98
HINGHAM	668,473	659,994	-1.27%	6,518	7,108	9.05%	36	10.77
HINSDALE	228,486	224,301	-1.83%	2,545	2,496	-1.93%	308	11.13
HOLBROOK	280,435	257,603	-8.14%	3,943	4,070	3.22%	139	15.80
HOLDEN	292,652	277,156	-5.30%	3,992	4,102	2.76%	134	14.80
HOLLAND	230,309	210,996	-8.39%	2,731	2,787	2.05%	277	13.21
HOLLISTON	398,244	394,464	-0.95%	6,157	6,434	4.50%	43	16.31
HOLYOKE	190,995	184,495	-3.40%	2,720	2,764	1.62%	283	14.98
HOPEDALE	344,631	326,085	-5.38%	4,373	4,409	0.82%	113	13.52
HOPKINTON	499,540	487,768	-2.36%	7,508	7,687	2.38%	26	15.76
HUBBARDSTON	287,856	261,104	-9.29%	2,738	2,791	1.94%	276	10.69
HUDSON	342,897	314,755	-8.21%	3,888	4,098	5.40%	135	13.02
HULL	411,749	390,280	-5.21%	4,319	4,477	3.66%	108	11.47
HUNTINGTON	201,317	200,847	-0.23%	2,651	2,830	6.75%	272	14.09
IPSWICH	490,464	456,271	-6.97%	5,071	5,265	3.83%	68	11.54
KINGSTON	375,884	359,435	-4.38%	4,699	4,867	3.58%	90	13.54
LAKEVILLE	347,841	324,041	-6.84%	3,245	3,312	2.06%	217	10.22
LANCASTER	320,642	309,536	-3.46%	4,758	4,974	4.54%	86	16.07
LANESBOROUGH	221,923	213,094	-3.98%	3,231	3,473	7.49%	192	16.30
LAWRENCE	212,015	188,862	-10.92%	2,269	2,374	4.63%	312	12.57
LEE	251,179	252,971	0.71%	3,057	3,190	4.35%	231	12.61
LEICESTER	258,641	232,377	-10.15%	2,690	2,726	1.34%	285	11.73
LENOX	439,352	410,607	-6.54%	3,989	4,073	2.11%	138	9.92
LEOMINSTER	266,476	238,471	-10.51%	3,206	3,296	2.81%	220	13.82
LEVERETT	317,623	319,344	0.54%	4,891	5,046	3.17%	76	15.80
LEXINGTON	702,346	691,470	-1.55%	9,109	9,584	5.21%	11	13.86
LEYDEN	227,298	227,708	0.18%	3,728	3,780	1.39%	164	16.60
LINCOLN	1,059,665	1,018,661	-3.87%	11,466	11,684	1.90%	4	11.47
LITTLETON	384,156	370,111	-3.66%	5,321	5,415	1.77%	61	14.63
LONGMEADOW	364,636	349,758	-4.08%	6,239	6,394	2.48%	44	18.28
LOWELL	251,742	231,515	-8.03%	2,940	3,072	4.49%	248	13.27
LUDLOW	231,232	218,477	-5.52%	3,302	3,238	-1.94%	225	14.82
LUNENBURG	298,662	281,062	-5.89%	3,895	3,991	2.46%	147	14.20
LYNN	260,462	223,153	-14.32%	3,318	3,466	4.46%	193	15.53
LYNNFIELD	571,401	538,718	-5.72%	6,411	6,917	7.89%	38	12.84
MALDEN*								
MANCHESTER	1,061,093	1,112,485	4.84%	8,754	9,056	3.45%	14	8.14
MANSFIELD	403,713	374,519	-7.23%	4,849	4,992	2.95%	83	13.33

Municipality	2009	2010	Pct. Change	2009	2010	Pct. Change	2010 Hi-	2010
	Average	Average		Single	Single		Lo	
	Value	Value	Value	Family Tax	Family	Bill	Rank ^	
				Bill	Tax Bill	Bill		
MARBLEHEAD	697,696	685,562	-1.74%	6,272	6,561	4.61%	42	9.57
MARION	645,061	606,290	-6.01%	5,077	5,184	2.11%	72	8.55
MARLBOROUGH*								
MARSHFIELD	407,044	392,400	-3.60%	4,066	4,218	3.74%	126	10.75
MASHPEE	496,498	467,482	-5.84%	3,471	3,642	4.93%	174	7.79
MATTAPOISETT	507,716	478,815	-5.69%	4,813	4,951	2.87%	87	10.34
MAYNARD	337,368	320,390	-5.03%	4,895	5,171	5.64%	73	16.14
MEDFIELD	581,710	578,363	-0.58%	8,057	8,236	2.22%	22	14.24
MEDFORD	372,453	358,006	-3.88%	3,754	3,931	4.71%	150	10.98
MEDWAY	379,138	362,246	-4.46%	5,733	5,901	2.93%	52	16.29
MELROSE	405,033	395,233	-2.42%	4,601	4,770	3.67%	93	12.07
MENDON	394,556	371,748	-5.78%	4,601	4,636	0.76%	99	12.47
MERRIMAC	363,432	351,972	-3.15%	4,310	4,604	6.82%	102	13.08
METHUEN	300,473	281,335	-6.37%	3,248	3,337	2.74%	211	11.86
MIDDLEBOROUGH	309,399	294,751	-4.73%	3,382	3,487	3.10%	188	11.83
MIDDLEFIELD	191,141	189,868	-0.67%	2,980	3,139	5.34%	238	16.53
MIDDLETON	512,573	479,050	-6.54%	5,633	5,672	0.69%	58	11.84
MILFORD	315,396	299,354	-5.09%	3,952	4,215	6.65%	127	14.08
MILLBURY	266,593	242,801	-8.92%	3,124	3,268	4.61%	223	13.46
MILLIS	379,589	365,060	-3.83%	5,098	4,979	-2.33%	85	13.64
MILLVILLE	301,098	300,877	-0.07%	3,436	3,547	3.23%	183	11.79
MILTON	529,533	519,035	-1.98%	6,217	6,929	11.45%	37	13.35
MONROE	85,185	86,856	1.96%	1,165	1,113	-4.46%	335	12.82
MONSON	243,896	235,781	-3.33%	3,076	3,171	3.09%	234	13.45
MONTAGUE	191,434	194,927	1.82%	2,736	2,770	1.24%	282	14.21
MONTEREY	510,595	519,005	1.65%	2,660	2,777	4.40%	281	5.35
MONTGOMERY	243,920	244,125	0.08%	3,220	3,213	-0.22%	230	13.16
MOUNT WASHINGTON	361,975	321,116	-11.29%	2,070	2,129	2.85%	322	6.63
NAHANT	611,363	560,265	-8.36%	5,215	5,278	1.21%	66	9.42
NANTUCKET*								
NATICK	471,009	452,621	-3.90%	5,223	5,282	1.13%	65	11.67
NEEDHAM	693,458	700,739	1.05%	6,907	7,379	6.83%	30	10.53
NEW ASHFORD	242,514	259,425	6.97%	1,688	1,774	5.09%	328	6.84
NEW BEDFORD	240,783	235,946	-2.01%	2,757	2,838	2.94%	270	12.03
NEW BRAINTREE	272,734	268,794	-1.44%	3,600	3,758	4.39%	165	13.98
NEW MARLBOROUGH	400,811	388,571	-3.05%	2,914	2,980	2.26%	255	7.67
NEW SALEM	238,043	239,314	0.53%	2,849	2,944	3.33%	259	12.30
NEWBURY	458,826	461,116	0.50%	4,203	4,390	4.45%	114	9.52
NEWBURYPORT	468,605	451,108	-3.73%	5,122	5,260	2.69%	69	11.66
NEWTON	807,541	799,218	-1.03%	8,043	8,320	3.44%	21	10.41
NORFOLK	439,444	444,962	1.26%	6,095	6,261	2.72%	47	14.07
NORTH ADAMS	144,631	138,963	-3.92%	1,694	1,729	2.07%	330	12.44
NORTH ANDOVER	501,396	469,012	-6.46%	5,896	5,975	1.34%	50	12.74
NORTH ATTLEBOROUGH	356,291	341,432	-4.17%	3,499	3,565	1.89%	180	10.44
NORTH BROOKFIELD	240,628	211,013	-12.31%	2,599	2,650	1.96%	298	12.56
NORTH READING	490,247	446,021	-9.02%	5,903	6,008	1.78%	48	13.47
NORTHAMPTON	306,109	302,155	-1.29%	3,514	3,819	8.68%	159	12.64
NORTHBOROUGH	419,623	416,665	-0.70%	5,774	5,992	3.78%	49	14.38
NORTHBRIDGE	305,338	288,555	-5.50%	3,072	3,001	-2.31%	254	10.40
NORTHFIELD	217,084	216,645	-0.20%	2,961	3,014	1.79%	251	13.91
NORTON	327,236	320,469	-2.07%	3,570	3,711	3.95%	171	11.58
NORWELL	608,488	569,881	-6.34%	7,150	7,266	1.62%	32	12.75
NORWOOD	386,310	368,872	-4.51%	3,268	3,442	5.32%	197	9.33
OAK BLUFFS	652,231	640,870	-1.74%	3,939	4,037	2.49%	142	6.30
OAKHAM	286,767	262,292	-8.53%	2,472	2,707	9.51%	289	10.32
ORANGE	178,295	164,677	-7.64%	2,289	2,284	-0.22%	315	13.87

Municipality	2009	2010	Pct. Change	2009	2010	Pct. Change	2010 Hi-	2010
	Average	Average		Single	Single		Lo	
	Value	Value	Value	Family Tax	Family Tax	Bill	Rank ^	
ORLEANS	774,469	751,795	-2.93%	3,779	3,872	2.46%	157	5.15
OTIS	316,034	319,539	1.11%	2,019	2,023	0.20%	324	6.33
OXFORD	263,853	236,496	-10.37%	2,839	2,909	2.47%	265	12.30
PALMER	198,585	188,955	-4.85%	2,790	2,836	1.65%	271	15.01
PAXTON	320,940	301,283	-6.12%	4,256	4,911	15.39%	88	16.30
PEABODY	335,932	311,748	-7.20%	3,124	3,273	4.77%	222	10.50
PELHAM	319,761	321,727	0.61%	5,775	5,900	2.16%	53	18.34
PEMBROKE	363,801	333,182	-8.42%	4,238	4,295	1.34%	122	12.89
PEPPERELL	327,903	301,105	-8.17%	3,564	3,788	6.29%	163	12.58
PERU	178,242	177,624	-0.35%	2,583	2,723	5.42%	286	15.33
PETERSHAM	265,315	261,832	-1.31%	3,285	3,482	6.00%	189	13.30
PHILLIPSTON	226,131	218,215	-3.50%	2,571	2,723	5.91%	287	12.48
PITTSFIELD	188,678	187,519	-0.61%	2,579	2,663	3.26%	294	14.20
PLAINFIELD	206,492	201,150	-2.59%	2,850	2,925	2.63%	264	14.54
PLAINVILLE	364,747	351,007	-3.77%	4,337	4,412	1.73%	112	12.57
PLYMOUTH	343,049	314,154	-8.42%	3,798	3,902	2.74%	153	12.42
PLYMPTON	384,755	332,675	-13.54%	4,871	4,993	2.50%	80	15.01
PRINCETON	356,248	332,168	-6.76%	4,916	5,109	3.93%	75	15.38
PROVINCETOWN	853,651	796,630	-6.68%	4,729	4,875	3.09%	89	6.12
QUINCY	347,187	330,755	-4.73%	4,375	4,373	-0.05%	115	13.22
RANDOLPH	291,281	267,015	-8.33%	3,618	3,722	2.87%	169	13.94
RAYNHAM	352,538	326,393	-7.42%	3,938	3,946	0.20%	149	12.09
READING	443,438	432,939	-2.37%	5,858	5,953	1.62%	51	13.75
REHOBOTH	392,878	390,338	-0.65%	3,497	3,638	4.03%	175	9.32
REVERE	295,419	250,334	-15.26%	3,318	3,347	0.87%	210	13.37
RICHMOND	437,091	439,569	0.57%	3,829	3,921	2.40%	151	8.92
ROCHESTER	379,313	355,504	-6.28%	3,573	3,836	7.36%	158	10.79
ROCKLAND	296,459	254,027	-14.31%	3,172	3,655	15.23%	173	14.39
ROCKPORT	536,393	526,739	-1.80%	4,516	4,720	4.52%	97	8.96
ROWE	200,174	200,845	0.34%	913	1,048	14.79%	336	5.22
ROWLEY	408,572	387,562	-5.14%	4,633	4,845	4.58%	91	12.50
ROYALSTON	214,933	215,346	0.19%	1,829	1,871	2.30%	327	8.69
RUSSELL	200,903	197,517	-1.69%	3,447	3,530	2.41%	185	17.87
RUTLAND	278,268	267,982	-3.70%	3,336	3,462	3.78%	195	12.92
SALEM	324,588	311,918	-3.90%	4,194	4,370	4.20%	116	14.01
SALISBURY	339,888	328,169	-3.45%	3,113	3,236	3.95%	226	9.86
SANDISFIELD	278,679	278,230	-0.16%	2,497	2,401	-3.84%	311	8.63
SANDWICH	406,930	376,765	-7.41%	4,179	4,235	1.34%	125	11.24
SAUGUS	363,391	343,052	-5.60%	3,332	3,321	-0.33%	216	9.68
SAVOY	168,004	158,982	-5.37%	2,399	2,526	5.29%	307	15.89
SCITUATE	535,312	505,815	-5.51%	5,182	5,341	3.07%	62	10.56
SEEKONK	343,099	318,320	-7.22%	3,307	3,365	1.75%	207	10.57
SHARON	442,045	428,673	-3.03%	7,833	7,682	-1.93%	27	17.92
SHEFFIELD	305,938	318,923	4.24%	3,708	3,897	5.10%	154	12.22
SHELBURNE	239,470	241,154	0.70%	2,969	3,058	3.00%	249	12.68
SHERBORN	753,398	723,985	-3.90%	12,446	12,626	1.45%	2	17.44
SHIRLEY	301,562	290,234	-3.76%	3,447	3,573	3.66%	179	12.31
SHREWSBURY	395,048	377,640	-4.41%	3,824	3,893	1.80%	155	10.31
SHUTESBURY	260,763	243,814	-6.50%	4,532	4,574	0.93%	104	18.76
SOMERSET*								
SOMERVILLE*								
SOUTH HADLEY	253,329	232,576	-8.19%	3,182	3,254	2.26%	224	13.99
SOUTHAMPTON	276,574	280,205	1.31%	3,335	3,463	3.84%	194	12.36
SOUTHBOROUGH	556,432	548,620	-1.40%	7,879	7,714	-2.09%	25	14.06
SOUTHBRIDGE	207,588	183,421	-11.64%	2,618	2,781	6.23%	280	15.16
SOUTHWICK	259,422	254,771	-1.79%	3,256	3,424	5.16%	198	13.44

Municipality	2009	2010	Pct. Change	2009	2010	Pct. Change	2010 Hi-	2010
	Average	Average		Single	Single		Lo	
	Value	Value	Value	Family Tax	Family Tax	Bill	Rank ^	
SPENCER	256,977	236,431	-8.00%	2,249	2,322	3.25%	313	9.82
SPRINGFIELD	139,273	137,709	-1.12%	2,492	2,685	7.74%	291	19.50
STERLING	339,140	311,328	-8.20%	4,494	4,449	-1.00%	109	14.29
STOCKBRIDGE	526,364	514,281	-2.30%	3,569	3,595	0.73%	176	6.99
STONEHAM	409,562	401,628	-1.94%	4,456	4,615	3.57%	101	11.49
STOUGHTON	330,135	300,498	-8.98%	3,635	3,744	3.00%	167	12.46
STOW	463,581	445,062	-3.99%	7,084	7,379	4.16%	31	16.58
STURBRIDGE	301,811	277,918	-7.92%	3,821	4,044	5.84%	141	14.55
SUDBURY	662,080	650,508	-1.75%	10,123	10,460	3.33%	9	16.08
SUNDERLAND	288,068	276,988	-3.85%	3,486	3,507	0.60%	187	12.66
SUTTON	349,722	340,638	-2.60%	4,022	4,197	4.35%	128	12.32
SWAMPSCOTT	525,418	475,930	-9.42%	7,534	7,843	4.10%	24	16.48
SWANSEA	301,199	280,209	-6.97%	2,635	2,656	0.80%	297	9.48
TAUNTON	279,732	251,614	-10.05%	2,540	2,612	2.83%	302	10.38
TEMPLETON	215,199	189,512	-11.94%	2,195	2,227	1.46%	318	11.75
TEWKSBURY	347,635	321,473	-7.53%	3,946	4,034	2.23%	143	12.55
TISBURY*								
TOLLAND	316,972	317,043	0.02%	1,471	1,509	2.58%	332	4.76
TOPSFIELD	559,503	532,305	-4.86%	7,206	7,383	2.46%	29	13.87
TOWNSEND	275,700	248,492	-9.87%	3,761	3,804	1.14%	162	15.31
TRURO	807,291	771,042	-4.49%	3,827	4,156	8.60%	131	5.39
TYNGSBOROUGH	352,139	324,403	-7.88%	4,419	4,525	2.40%	106	13.95
TYRINGHAM	511,701	513,092	0.27%	2,917	2,935	0.62%	263	5.72
UPTON	392,652	394,661	0.51%	4,881	5,040	3.26%	77	12.77
UXBRIDGE	323,454	311,507	-3.69%	3,729	3,909	4.83%	152	12.55
WAKEFIELD	398,887	395,826	-0.77%	4,160	4,307	3.53%	121	10.88
WALES	196,683	190,073	-3.36%	2,657	2,756	3.73%	284	14.50
WALPOLE	442,102	417,956	-5.46%	5,159	5,283	2.40%	64	12.64
WALTHAM*								
WARE	200,871	194,218	-3.31%	2,744	2,806	2.26%	275	14.45
WAREHAM	299,808	282,306	-5.84%	2,231	2,290	2.64%	314	8.11
WARREN	211,731	193,569	-8.58%	2,907	3,006	3.41%	253	15.53
WARWICK	190,678	181,706	-4.71%	2,870	2,936	2.30%	261	16.16
WASHINGTON	192,213	209,413	8.95%	2,472	2,601	5.22%	303	12.42
WATERTOWN*								
WAYLAND	647,717	617,648	-4.64%	10,603	10,982	3.57%	6	17.78
WEBSTER	270,996	248,626	-8.25%	2,385	2,429	1.84%	310	9.77
WELLESLEY	1,046,131	1,009,640	-3.49%	9,907	10,581	6.80%	8	10.48
WELLFLEET	606,417	567,314	-6.45%	3,105	3,455	11.27%	196	6.09
WENDELL	169,039	170,532	0.88%	2,676	2,860	6.88%	268	16.77
WENHAM	648,610	585,126	-9.79%	8,892	9,105	2.40%	13	15.56
WEST BOYLSTON	297,701	276,357	-7.17%	4,132	4,192	1.45%	129	15.17
WEST BRIDGEWATER	336,997	311,359	-7.61%	3,919	4,048	3.29%	140	13.00
WEST BROOKFIELD	261,091	234,453	-10.20%	2,587	2,645	2.24%	299	11.28
WEST NEWBURY	514,340	491,224	-4.49%	6,213	6,347	2.16%	46	12.92
WEST SPRINGFIELD	239,254	223,945	-6.40%	3,507	3,583	2.17%	178	16.00
WEST STOCKBRIDGE	464,381	469,540	1.11%	4,296	4,414	2.75%	111	9.40
WEST TISBURY	1,097,773	1,066,313	-2.87%	4,698	4,756	1.23%	94	4.46
WESTBOROUGH	437,650	422,996	-3.35%	6,784	7,182	5.87%	35	16.98
WESTFIELD	240,319	236,945	-1.40%	3,350	3,478	3.82%	190	14.68
WESTFORD	459,180	450,723	-1.84%	6,415	6,594	2.79%	41	14.63
WESTHAMPTON	302,364	291,668	-3.54%	4,227	4,270	1.02%	124	14.64
WESTMINSTER	296,324	257,901	-12.97%	3,852	3,719	-3.45%	170	14.42
WESTON	1,387,707	1,400,149	0.90%	15,293	15,542	1.63%	1	11.10
WESTPORT	441,584	405,747	-8.12%	2,446	2,544	4.01%	305	6.27
WESTWOOD	660,075	636,918	-3.51%	7,928	8,325	5.01%	20	13.07

Municipality	2009	2010	Pct. Change	2009	2010	Pct. Change	2010 Hi-	2010
	Average	Average		Single	Single		Lo	
	Value	Value	Value	Family Tax	Family	Bill	Rank ^	
				Bill	Tax Bill	Bill		
WEYMOUTH	327,217	299,544	-8.46%	3,203	3,322	3.72%	215	11.09
WHATELY	276,332	276,231	-0.04%	4,004	4,008	0.10%	145	14.51
WHITMAN	300,378	287,022	-4.45%	3,418	3,559	4.13%	181	12.40
WILBRAHAM	307,017	295,952	-3.60%	4,694	4,791	2.07%	92	16.19
WILLIAMSBURG	283,235	277,290	-2.10%	3,928	4,001	1.86%	146	14.43
WILLIAMSTOWN	417,391	385,009	-7.76%	4,758	4,736	-0.46%	95	12.30
WILMINGTON	381,506	356,075	-6.67%	4,044	4,106	1.53%	133	11.53
WINCHENDON	206,073	194,280	-5.72%	2,500	2,564	2.56%	304	13.20
WINCHESTER	757,878	762,067	0.55%	8,541	8,771	2.69%	15	11.51
WINDSOR	214,447	203,453	-5.13%	2,239	2,262	1.03%	316	11.12
WINTHROP	364,933	324,714	-11.02%	3,638	4,124	13.36%	132	12.70
WOBURN	349,505	341,718	-2.23%	3,387	3,527	4.13%	186	10.32
WORCESTER	234,201	206,517	-11.82%	3,162	3,129	-1.04%	239	15.15
WORTHINGTON	252,349	255,408	1.21%	3,071	3,126	1.79%	241	12.24
WRENTHAM	411,398	397,285	-3.43%	5,027	5,212	3.68%	71	13.12
YARMOUTH	371,567	339,537	-8.62%	2,501	2,621	4.80%	300	7.72
Total	391,762	373,702	-4.61%	4,250	4,390	3.29%		11.75

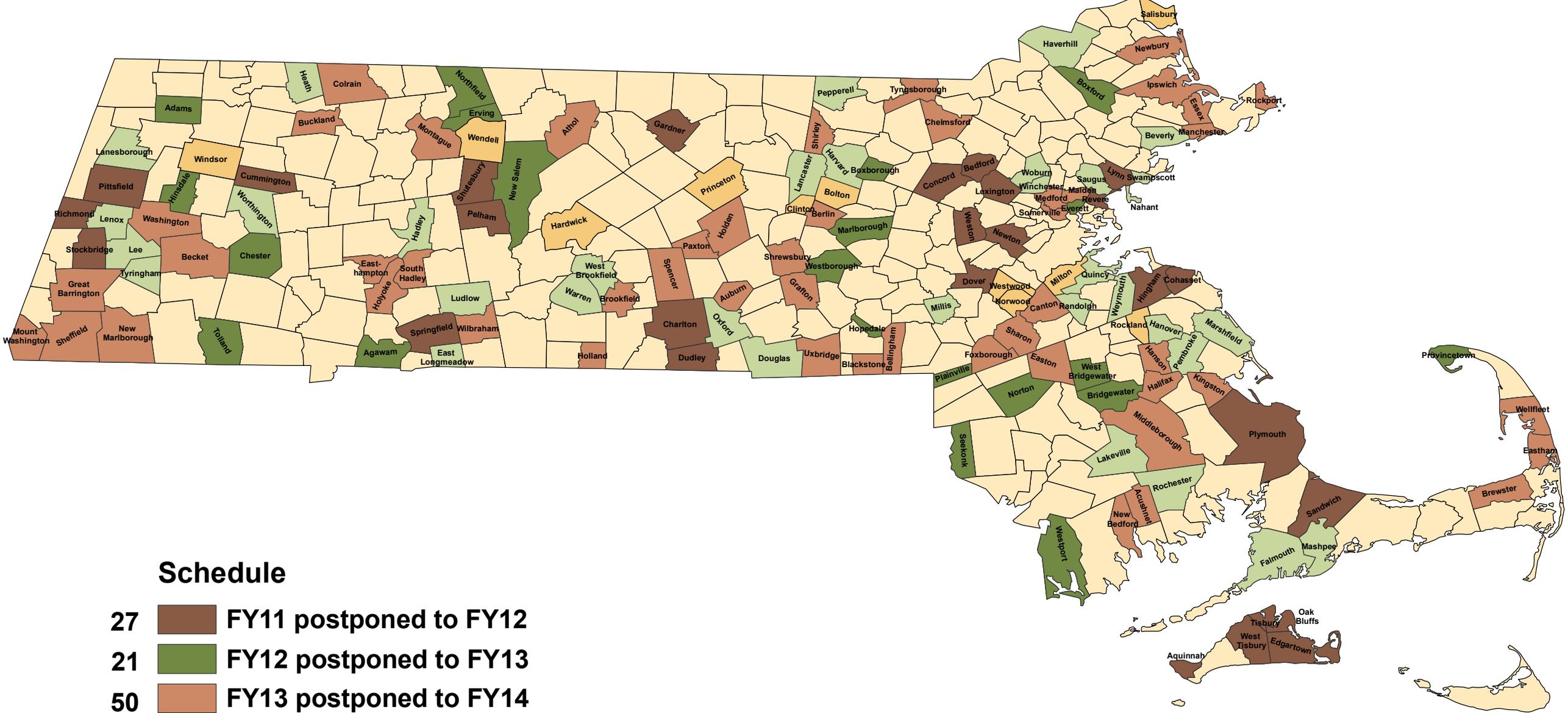
*Cities and towns with residential exemptions do not provide sufficient data for this analysis.

^This category ranks communities from high to low based on FY08 average single family tax bills.

Certification Year Reallocation Maps

The [Municipal Relief Bill \(Section 188 of the Acts of 2010\)](#) was signed by [Governor Deval Patrick](#) on July 27th, along with an emergency letter making it immediately effective. Therefore, we thought we would follow-up on our [July 22nd article](#) [“Certification Year Reshuffle.”](#) which was featured in [City and Town](#), with two maps that graphically display not only the certification multi-year postponement process but will also exhibit the final outcome. The [first map](#) will show you which communities are being postponed in each of the next five years and the [second map](#) will display the new three-year certification cycle that will be finalized in FY2016. We think the new certification cycle map will be particularly useful because it will show you which of the surrounding communities will share your same certification cycle. Since one of our major goals was to assist in the sharing of information on a regional basis those relationships were key in the comprehensive certification cycle redesign. (Additionally, the few communities that requested to remain in FY2011 are reflected in the postponement map.) You can also view this information in a table format by clicking [here](#).

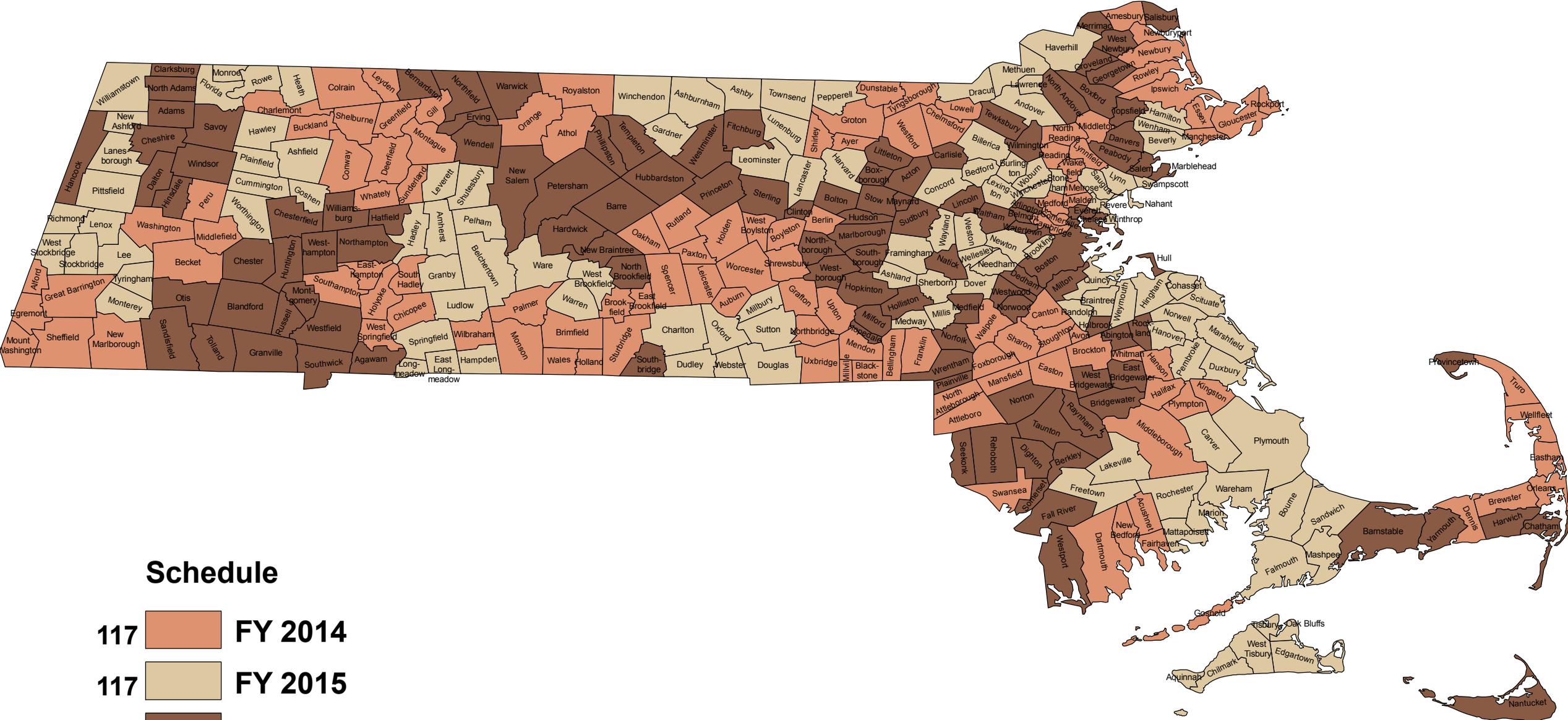
Community Certification Postponements



Schedule

- 27 FY11 postponed to FY12
- 21 FY12 postponed to FY13
- 50 FY13 postponed to FY14
- 34 FY14 postponed to FY15
- 11 FY15 postponed to FY16

New Certification Schedule



Schedule

- 117 **FY 2014**
- 117 **FY 2015**
- 117 **FY 2016**

Certification Schedule FY10 - FY16

Community	Jur Code	Current	Cur Cycle	New Cycle	C1 FY10	C2 FY11	C3 FY12	C1 FY13	C2 FY14	C3 FY15	C1 FY16
Abington	1	FY10	1	1	X			X			X
Acton	2	FY10	1	1	X			X			X
Acushnet	3	FY10	1	2	X				X		
Adams	4	FY12	3	1				X			X
Agawam	5	FY12	3	1				X			X
Alford	6	FY11	2	2		X			X		
Amesbury	7	FY11	2	2		X			X		
Amherst	8	FY12	3	3			X			X	
Andover	9	FY12	3	3			X			X	
Arlington	10	FY10	1	1	X			X			X
Ashburnham	11	FY12	3	3			X			X	
Ashby	12	FY12	3	3			X			X	
Ashfield	13	FY12	3	3			X			X	
Ashland	14	FY12	3	3			X			X	
Athol	15	FY10	1	2	X				X		
Attleboro	16	FY11	2	2		X			X		
Auburn	17	FY10	1	2	X				X		
Avon	18	FY11	2	2		X			X		
Ayer	19	FY11	2	2		X			X		
Barnstable	20	FY10	1	1	X			X			X
Barre	21	FY10	1	1	X			X			X
Becket	22	FY10	1	2	X				X		
Bedford	23	FY11	2	3			X			X	
Belchertown	24	FY12	3	3			X			X	
Bellingham	25	FY10	1	2	X				X		
Belmont	26	FY10	1	1	X			X			X
Berkley	27	FY10	1	1	X			X			X
Berlin	28	FY10	1	2	X				X		
Bernardston	29	FY10	1	1	X			X			X
Beverly	30	FY11	2	3		X				X	
Billerica	31	FY12	3	3			X			X	
Blackstone	32	FY10	1	2	X				X		
Blandford	33	FY10	1	1	X			X			X
Bolton	34	FY12	3	1			X				X
Boston	35	FY10	1	1	X			X			X
Bourne	36	FY12	3	3			X			X	
Boxborough	37	FY12	3	1				X			X
Boxford	38	FY12	3	1				X			X
Boylston	39	FY11	2	2		X			X		
Braintree	40	FY12	3	3			X			X	
Brewster	41	FY10	1	2	X				X		
Bridgewater	42	FY12	3	1				X			X
Brimfield	43	FY11	2	2		X			X		
Brockton	44	FY11	2	2		X			X		
Brookfield	45	FY10	1	2	X				X		

Certification Schedule FY10 - FY16

Community	Jur Code	Current	Cur Cycle	New Cycle	C1 FY10	C2 FY11	C3 FY12	C1 FY13	C2 FY14	C3 FY15	C1 FY16
Brookline	46	FY12	3	3			X			X	
Buckland	47	FY10	1	2	X				X		
Burlington	48	FY12	3	3			X			X	
Cambridge	49	FY11	2	2		X			X		
Canton	50	FY10	1	2	X				X		
Carlisle	51	FY10	1	1	X			X			X
Carver	52	FY12	3	3			X			X	
Charlemont	53	FY11	2	2		X			X		
Charlton	54	FY11	2	3			X			X	
Chatham	55	FY10	1	1	X			X			X
Chelmsford	56	FY10	1	2	X				X		
Chelsea	57	FY10	1	1	X			X			X
Cheshire	58	FY10	1	1	X			X			X
Chester	59	FY12	3	1				X			X
Chesterfield	60	FY10	1	1	X			X			X
Chicopee	61	FY11	2	2		X			X		
Chilmark	62	FY12	3	3			X			X	
Clarksburg	63	FY10	1	1	X			X			X
Clinton	64	FY12	3	1			X				X
Cohasset	65	FY11	2	3			X			X	
Colrain	66	FY10	1	2	X				X		
Concord	67	FY11	2	3			X			X	
Conway	68	FY11	2	2		X			X		
Cumington	69	FY11	2	3			X			X	
Dalton	70	FY10	1	1	X			X			X
Danvers	71	FY10	1	1	X			X			X
Dartmouth	72	FY11	2	2		X			X		
Dedham	73	FY10	1	1	X			X			X
Deerfield	74	FY11	2	2		X			X		
Dennis	75	FY11	2	2		X			X		
Dighton	76	FY10	1	1	X			X			X
Douglas	77	FY11	2	3		X				X	
Dover	78	FY11	2	3			X			X	
Dracut	79	FY12	3	3			X			X	
Dudley	80	FY11	2	3			X			X	
Dunstable	81	FY11	2	2		X			X		
Duxbury	82	FY12	3	3			X			X	
East Bridgewater	83	FY10	1	1	X			X			X
East Brookfield	84	FY11	2	2		X			X		
East Longmeadow	85	FY11	2	3		X				X	
Eastham	86	FY10	1	2	X				X		
Easthampton	87	FY10	1	2	X				X		
Easton	88	FY10	1	2	X				X		
Edgartown	89	FY11	2	3			X			X	
Egremont	90	FY11	2	2		X			X		

Certification Schedule FY10 - FY16

Community	Jur Code	Current	Cur Cycle	New Cycle	C1 FY10	C2 FY11	C3 FY12	C1 FY13	C2 FY14	C3 FY15	C1 FY16
Erving	91	FY12	3	1				X			X
Essex	92	FY10	1	2	X				X		
Everett	93	FY12	3	1				X			X
Fairhaven	94	FY11	2	2		X			X		
Fall River	95	FY10	1	1	X			X			X
Falmouth	96	FY11	2	3		X				X	
Fitchburg	97	FY10	1	1	X			X			X
Florida	98	FY12	3	3			X			X	
Foxborough	99	FY10	1	2	X				X		
Framingham	100	FY12	3	3			X			X	
Franklin	101	FY11	2	2		X			X		
Freetown	102	FY12	3	3			X			X	
Gardner	103	FY11	2	3			X			X	
Aquinnah	104	FY11	2	3			X			X	
Georgetown	105	FY10	1	1	X			X			X
Gill	106	FY11	2	2		X			X		
Gloucester	107	FY11	2	2		X			X		
Goshen	108	FY12	3	3			X			X	
Gosnold	109	FY11	2	2		X			X		
Grafton	110	FY10	1	2	X				X		
Granby	111	FY12	3	3			X			X	
Granville	112	FY10	1	1	X			X			X
Great Barrington	113	FY10	1	2	X				X		
Greenfield	114	FY11	2	2		X			X		
Groton	115	FY11	2	2		X			X		
Groveland	116	FY10	1	1	X			X			X
Hadley	117	FY11	2	3		X				X	
Halifax	118	FY10	1	2	X				X		
Hamilton	119	FY12	3	3			X			X	
Hampden	120	FY12	3	3			X			X	
Hancock	121	FY10	1	1	X			X			X
Hanover	122	FY11	2	3		X				X	
Hanson	123	FY10	1	2	X				X		
Hardwick	124	FY12	3	1			X				X
Harvard	125	FY11	2	3		X				X	
Harwich	126	FY10	1	1	X			X			X
Hatfield	127	FY10	1	1	X			X			X
Haverhill	128	FY11	2	3		X				X	
Hawley	129	FY12	3	3			X			X	
Heath	130	FY11	2	3		X				X	
Hingham	131	FY11	2	3			X			X	
Hinsdale	132	FY12	3	1				X			X
Holbrook	133	FY10	1	1	X			X			X
Holden	134	FY10	1	2	X				X		
Holland	135	FY10	1	2	X				X		

Certification Schedule FY10 - FY16

Community	Jur Code	Current	Cur Cycle	New Cycle	C1 FY10	C2 FY11	C3 FY12	C1 FY13	C2 FY14	C3 FY15	C1 FY16
Holliston	136	FY10	1	1	X			X			X
Holyoke	137	FY10	1	2	X				X		
Hopedale	138	FY12	3	1				X			X
Hopkinton	139	FY10	1	1	X			X			X
Hubbardston	140	FY10	1	1	X			X			X
Hudson	141	FY10	1	1	X			X			X
Hull	142	FY10	1	1	X			X			X
Huntington	143	FY10	1	1	X			X			X
Ipswich	144	FY10	1	2	X				X		
Kingston	145	FY10	1	2	X				X		
Lakeville	146	FY11	2	3		X				X	
Lancaster	147	FY11	2	3		X				X	
Lanesborough	148	FY11	2	3		X				X	
Lawrence	149	FY12	3	3			X			X	
Lee	150	FY11	2	3		X				X	
Leicester	151	FY11	2	2		X			X		
Lenox	152	FY11	2	3		X				X	
Leominster	153	FY12	3	3			X			X	
Leverett	154	FY12	3	3			X			X	
Lexington	155	FY11	2	3			X			X	
Leyden	156	FY11	2	2		X			X		
Lincoln	157	FY10	1	1	X			X			X
Littleton	158	FY10	1	1	X			X			X
Longmeadow	159	FY12	3	3			X			X	
Lowell	160	FY11	2	2		X			X		
Ludlow	161	FY11	2	3		X				X	
Lunenburg	162	FY12	3	3			X			X	
Lynn	163	FY11	2	3			X			X	
Lynnfield	164	FY11	2	2		X			X		
Malden	165	FY10	1	2	X				X		
Manchester	166	FY10	1	2	X				X		
Mansfield	167	FY11	2	2		X			X		
Marblehead	168	FY10	1	1	X			X			X
Marion	169	FY12	3	3			X			X	
Marlborough	170	FY12	3	1				X			X
Marshfield	171	FY11	2	3		X				X	
Mashpee	172	FY11	2	3		X				X	
Mattapoisett	173	FY12	3	3			X			X	
Maynard	174	FY10	1	1	X			X			X
Medfield	175	FY10	1	1	X			X			X
Medford	176	FY10	1	2	X				X		
Medway	177	FY12	3	3			X			X	
Melrose	178	FY11	2	2		X			X		
Mendon	179	FY11	2	2		X			X		
Merrimac	180	FY10	1	1	X			X			X

Certification Schedule FY10 - FY16

Community	Jur Code	Current	Cur Cycle	New Cycle	C1 FY10	C2 FY11	C3 FY12	C1 FY13	C2 FY14	C3 FY15	C1 FY16
Methuen	181	FY12	3	3			X			X	
Middleborough	182	FY10	1	2	X				X		
Middlefield	183	FY11	2	2		X			X		
Middleton	184	FY11	2	2		X			X		
Milford	185	FY10	1	1	X			X			X
Millbury	186	FY12	3	3			X			X	
Millis	187	FY11	2	3		X				X	
Millville	188	FY11	2	2		X			X		
Milton	189	FY12	3	1			X				X
Monroe	190	FY12	3	3			X			X	
Monson	191	FY11	2	2		X			X		
Montague	192	FY10	1	2	X				X		
Monterey	193	FY12	3	3			X			X	
Montgomery	194	FY10	1	1	X			X			X
Mount Washington	195	FY10	1	2	X				X		
Nahant	196	FY11	2	3		X				X	
Nantucket	197	FY10	1	1	X			X			X
Natick	198	FY10	1	1	X			X			X
Needham	199	FY12	3	3			X			X	
New Ashford	200	FY12	3	3			X			X	
New Bedford	201	FY10	1	2	X				X		
New Braintree	202	FY10	1	1	X			X			X
New Marlborough	203	FY10	1	2	X				X		
New Salem	204	FY12	3	1				X			X
Newbury	205	FY10	1	2	X				X		
Newburyport	206	FY11	2	2		X			X		
Newton	207	FY11	2	3			X			X	
Norfolk	208	FY10	1	1	X			X			X
North Adams	209	FY10	1	1	X			X			X
North Andover	210	FY10	1	1	X			X			X
North Attleborough	211	FY11	2	2		X			X		
North Brookfield	212	FY10	1	1	X			X			X
North Reading	213	FY11	2	2		X			X		
Northampton	214	FY10	1	1	X			X			X
Northborough	215	FY10	1	1	X			X			X
Northbridge	216	FY11	2	2		X			X		
Northfield	217	FY12	3	1				X			X
Norton	218	FY12	3	1				X			X
Norwell	219	FY12	3	3			X			X	
Norwood	220	FY12	3	1			X				X
Oak Bluffs	221	FY11	2	3			X			X	
Oakham	222	FY11	2	2		X			X		
Orange	223	FY11	2	2		X			X		
Orleans	224	FY11	2	2		X			X		
Otis	225	FY10	1	1	X			X			X

Certification Schedule FY10 - FY16

Community	Jur Code	Current	Cur Cycle	New Cycle	C1 FY10	C2 FY11	C3 FY12	C1 FY13	C2 FY14	C3 FY15	C1 FY16
Oxford	226	FY11	2	3		X				X	
Palmer	227	FY11	2	2		X			X		
Paxton	228	FY10	1	2	X				X		
Peabody	229	FY10	1	1	X			X			X
Pelham	230	FY11	2	3			X			X	
Pembroke	231	FY11	2	3		X				X	
Pepperell	232	FY11	2	3		X				X	
Peru	233	FY11	2	2		X			X		
Petersham	234	FY10	1	1	X			X			X
Phillipston	235	FY10	1	1	X			X			X
Pittsfield	236	FY11	2	3			X			X	
Plainfield	237	FY12	3	3			X			X	
Plainville	238	FY12	3	1				X			X
Plymouth	239	FY11	2	3			X			X	
Plympton	240	FY11	2	2		X			X		
Princeton	241	FY12	3	1			X				X
Provincetown	242	FY12	3	1				X			X
Quincy	243	FY11	2	3		X				X	
Randolph	244	FY11	2	3		X				X	
Raynham	245	FY10	1	1	X			X			X
Reading	246	FY11	2	2		X			X		
Rehoboth	247	FY10	1	1	X			X			X
Revere	248	FY11	2	3			X			X	
Richmond	249	FY11	2	3			X			X	
Rochester	250	FY11	2	3		X				X	
Rockland	251	FY12	3	1			X				X
Rockport	252	FY10	1	2	X				X		
Rowe	253	FY12	3	3			X			X	
Rowley	254	FY11	2	2		X			X		
Royalston	255	FY11	2	2		X			X		
Russell	256	FY10	1	1	X			X			X
Rutland	257	FY11	2	2		X			X		
Salem	258	FY10	1	1	X			X			X
Salisbury	259	FY12	3	1			X				X
Sandisfield	260	FY10	1	1	X			X			X
Sandwich	261	FY11	2	3			X			X	
Saugus	262	FY11	2	3		X				X	
Savoy	263	FY10	1	1	X			X			X
Scituate	264	FY12	3	3			X			X	
Seekonk	265	FY12	3	1				X			X
Sharon	266	FY10	1	2	X				X		
Sheffield	267	FY10	1	2	X				X		
Shelburne	268	FY11	2	2		X			X		
Sherborn	269	FY12	3	3			X			X	
Shirley	270	FY10	1	2	X				X		

Certification Schedule FY10 - FY16

Community	Jur Code	Cur Current	New Cycle	New Cycle	C1 FY10	C2 FY11	C3 FY12	C1 FY13	C2 FY14	C3 FY15	C1 FY16
Shrewsbury	271	FY10	1	2	X				X		
Shutesbury	272	FY11	2	3			X			X	
Somerset	273	FY10	1	1	X			X			X
Somerville	274	FY10	1	2	X				X		
South Hadley	275	FY10	1	2	X				X		
Southampton	276	FY11	2	2		X			X		
Southborough	277	FY10	1	1	X			X			X
Southbridge	278	FY10	1	1	X			X			X
Southwick	279	FY10	1	1	X			X			X
Spencer	280	FY10	1	2	X				X		
Springfield	281	FY11	2	3			X			X	
Sterling	282	FY10	1	1	X			X			X
Stockbridge	283	FY11	2	3			X			X	
Stoneham	284	FY12	3	3			X			X	
Stoughton	285	FY11	2	2		X			X		
Stow	286	FY10	1	1	X			X			X
Sturbridge	287	FY11	2	2		X			X		
Sudbury	288	FY10	1	1	X			X			X
Sunderland	289	FY11	2	2		X			X		
Sutton	290	FY12	3	3			X			X	
Swampscott	291	FY11	2	3		X				X	
Swansea	292	FY11	2	2		X			X		
Taunton	293	FY10	1	1	X			X			X
Templeton	294	FY10	1	1	X			X			X
Tewksbury	295	FY10	1	1	X			X			X
Tisbury	296	FY11	2	3			X			X	
Tolland	297	FY12	3	1				X			X
Topsfield	298	FY10	1	1	X			X			X
Townsend	299	FY12	3	3			X			X	
Truro	300	FY11	2	2		X			X		
Tyngsborough	301	FY10	1	2	X				X		
Tyringham	302	FY11	2	3		X				X	
Upton	303	FY11	2	2		X			X		
Uxbridge	304	FY10	1	2	X				X		
Wakefield	305	FY11	2	2		X			X		
Wales	306	FY11	2	2		X			X		
Walpole	307	FY11	2	2		X			X		
Waltham	308	FY10	1	1	X			X			X
Ware	309	FY12	3	3			X			X	
Wareham	310	FY12	3	3			X			X	
Warren	311	FY11	2	3		X				X	
Warwick	312	FY10	1	1	X			X			X
Washington	313	FY10	1	2	X				X		
Watertown	314	FY10	1	1	X			X			X
Wayland	315	FY12	3	3			X			X	

Certification Schedule FY10 - FY16

Community	Jur Code	Current	Cur Cycle	New Cycle	C1 FY10	C2 FY11	C3 FY12	C1 FY13	C2 FY14	C3 FY15	C1 FY16
Webster	316	FY12	3	3			X			X	
Wellesley	317	FY12	3	3			X			X	
Wellfleet	318	FY10	1	2	X				X		
Wendell	319	FY12	3	1			X				X
Wenham	320	FY12	3	3			X			X	
West Boylston	321	FY11	2	2		X			X		
West Bridgewater	322	FY12	3	1				X			X
West Brookfield	323	FY11	2	3		X				X	
West Newbury	324	FY10	1	1	X			X			X
West Springfield	325	FY11	2	2		X			X		
West Stockbridge	326	FY12	3	3			X			X	
West Tisbury	327	FY11	2	3			X			X	
Westborough	328	FY12	3	1				X			X
Westfield	329	FY10	1	1	X			X			X
Westford	330	FY11	2	2		X			X		
Westhampton	331	FY10	1	1	X			X			X
Westminster	332	FY10	1	1	X			X			X
Weston	333	FY11	2	3			X			X	
Westport	334	FY12	3	1				X			X
Westwood	335	FY12	3	1			X				X
Weymouth	336	FY11	2	3		X				X	
Whately	337	FY11	2	2		X			X		
Whitman	338	FY11	2	2		X			X		
Wilbraham	339	FY10	1	2	X				X		
Williamsburg	340	FY10	1	1	X			X			X
Williamstown	341	FY12	3	3			X			X	
Wilmington	342	FY10	1	1	X			X			X
Winchendon	343	FY12	3	3			X			X	
Winchester	344	FY11	2	3		X				X	
Windsor	345	FY12	3	1			X				X
Winthrop	346	FY12	3	3			X			X	
Woburn	347	FY11	2	3		X				X	
Worcester	348	FY11	2	2		X			X		
Worthington	349	FY11	2	3		X				X	
Wrentham	350	FY10	1	1	X			X			X
Yarmouth	351	FY10	1	1	X			X			X
Total					135	101	94	106	117	117	117
Postponements						27	21	50	34	11	
Note: Green cells indicate a Certification postponement to the following fiscal year											

Court Rejects Bid Challenge: High School Construction Continues

August 26, 2010 — Legal

By James Crowley, Esq., Bureau of Municipal Finance Law

The [Supreme Judicial Court](#) upheld a high school construction contract even though the successful bidder misrepresented its qualifications since there was no evidence of corruption in the bidding process. The case is [Fordyce v. Town of Hanover, 457 Mass. 248 \(2010\)](#).

In 2009 the [Town of Hanover](#) decided to go out to bid for the construction of a new high school. Where a public construction project has, as here, an estimated cost in excess of ten million dollars, State statute ([M.G.L. Ch. 149 Sec. 44A](#)) requires a contract to be awarded to “the lowest responsible and eligible general bidder,” which means the contractor must have a certificate of eligibility issued by the [Commonwealth Division of Capital Asset Management and Maintenance \(DCAM\)](#). There is a second requirement that the contractor be prequalified to bid on the project by a four-member town building committee which makes its determinations by evaluating responses to questions contained in a written request for qualifications. In the case at hand, nine firms were prequalified by the Hanover prequalification committee to bid on the project. One of the firms was [Callahan, Inc.](#) (Callahan).

When bids were received, the Town of Hanover awarded the high school construction project to Callahan which was the low bidder with a base price of thirty-seven million dollars. The next lowest bidder was about one million dollars higher. Bid protests were then filed by unsuccessful bidders with the Attorney General who is statutorily responsible for enforcement of the bid laws pursuant to [M.G.L. Ch. 149 Sec. 44H](#). The bid protesters claimed that Callahan provided fraudulent information to the town committee by misrepresenting its construction experience. They demanded that Callahan be disqualified as an eligible bidder and the contract be awarded to another bidder. [The Attorney General](#) investigated the claims and sided with the protesters. The Attorney General stated that Callahan had committed fraud and should not have been awarded the contract. The Attorney General found that Callahan had knowingly misrepresented itself as the successor corporation to another general contracting company and had exaggerated its role in building a new high school in [North Andover](#). Nevertheless, the Town of Hanover declined to terminate the contract and construction commenced on the high school. In response, ten taxpayers of the town brought suit in Superior Court pursuant to [M.G.L. Ch. 40 Sec. 53](#). They sought an injunction to halt construction and requested that the contract be rescinded. In November 2009 the Superior Court judge granted a preliminary injunction thereby stopping work on the school. The town promptly appealed to an Appeals Court judge who vacated the preliminary injunction on the grounds that the halt in construction would result in substantial cost for the town. On further appeal by the ten taxpayers, the case was heard by the Supreme Judicial Court.

The Supreme Judicial Court declared that the standard of review for the appeal was whether the Superior Court judge had abused his discretion in granting the injunction. The test for issuing a preliminary injunction is the likelihood of the plaintiffs prevailing at trial. In this regard, a critical issue which had to be resolved by the Supreme Judicial Court was whether the Superior Court judge had erred in concluding that Callahan’s misrepresentations as to its work experience constituted fraud within the meaning of [M.G.L. Ch. 149 Sec. 44D](#) even though there was no evidence of detrimental reliance by the town committee in prequalifying Callahan as a bidder. In interpreting the statute the Court had to consider legislative intent. According to the Court, the term “fraud” in M.G.L. Ch. 149 must be given its common law meaning which necessarily includes detrimental reliance. In light of the legislative history of M.G.L. Ch. 149 and the objectives of the competitive bidding statutes, the Court concluded that the term “fraud” in M.G.L. Ch. 149 meant more than an intentional misrepresentation by a general contractor.

Under the facts presented, the Court ruled there was no fraud committed by Callahan. Where there were affidavits by members of the town committee stating that they were not misled by Callahan’s intentional misrepresentations and where there was no evidence of corrupt conduct or collusion by any member of the town prequalification committee, the town was permitted, but not required, to terminate the contract upon learning of the intentional misrepresentation. The Court rejected the Attorney General’s interpretation of the statute that knowingly false or misleading statements automatically disqualified a bidder from entering into a contract with a municipality. In the Court’s view, however, any general

contractor who makes material misrepresentations could still receive sanctions, such as, a debarment or suspension by DCAM which issues certificates of eligibility as discussed above.

With its decision in Fordyce, the Court did not reinstate the injunction thereby allowing the school construction to continue in a timely manner. In the absence of detrimental reliance, a municipality has discretion in the bidding process and is not required to terminate a contract which it believes serves its interest.

Originally published on August 26, 2010.

FY2011 Tax Rate Recap Forms & Instructions

The Division of Local Services has released the FY2011 EXCEL Tax Rate Recap, related forms and instructions. They can be found by using the following link: [Recap](#)

This year's cover letter includes several important topics to consider when completing the FY2011 tax rate recap form including telephone valuation and the overlay, meals excise tax, receipt and use of additional federal funds (e.g. federal jobs bill, FEMA) and Gateway submission.

DLS encourages submission of applicable forms through the Gateway system. When submitting forms via Gateway, BOA and BLA suggest that forms be completed, printed, signed and filed locally (for audit purposes) as well. Forward to BOA or BLA only form supporting documentation not entered into Gateway. Gateway can be found using the following link: [Gateway](#)

Originally published on August 12, 2010.

For Immediate Distribution to all Auditors and Accountants

The Division of Local Services has released the FY2011 EXCEL Schedule A, related forms and instructions. They can be found by using the following link: [Schedule A](#)

If you have not received information indicating that your community's FY2009 Schedule A has been approved, fund balance information on the EXCEL program will not be available. The downloadable program will be updated after the FY2009 Schedule A has been approved.

The Bureau of Accounts strongly encourages completion of the FY2010 Schedule A in Gateway. The form is substantially the same as in FY2009 and is due October 31, 2010. [Gateway](#)

Originally published on August 19, 2010.

Reminder to City/Town Clerks:

Please remember to report all Proposition 2 1/2 override, underide, capital and debt exclusion results to the Municipal Databank, PO Box 9655, Boston, MA 02114-9655. All vote results must be reported to DOR whether the measure passes or not. Results are entered into the DLS Gateway system and used in the tax rate setting process, and are displayed on the Databank website under the Proposition 2 ½ heading. Click [here](#) to view these spreadsheets.

Municipal Calendar

August 1: Taxpayer Quarterly Tax Bills — Deadline for Paying 1st Quarterly Tax Bill Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the 1st Quarter preliminary tax payment without interest, unless the preliminary bills were mailed after July 1. If mailed by August 1, the 1st Quarterly payment is due August 1, or 30 days after the bills were mailed, whichever is later, and the 2nd Quarterly payment is due November 1. If mailed after August 1, the preliminary tax is due as a single installment on November 1, or 30 days after the bills were mailed, whichever is later.

August 1: Taxpayer Annual Boat Excise Return Due

August 1: Accountant Notification of Total Receipts of Preceding Year The total actual local receipts (e.g., motor vehicle excise, fines, fees, water/sewer charges) of the previous fiscal year must be included on Schedule A of the Tax Rate Recapitulation Sheet (Recap) which is submitted by the Assessors to DOR. On the Recap, the Accountant certifies the previous fiscal year's actual revenues, and the Assessors use this information to project the next fiscal year's revenues. Any estimates of local receipts on the Recap that differ significantly from the previous year's actual receipts must be accompanied by documentation justifying the change in order to be approved by the Commissioner of Revenue.

August 10: Assessors Deadline for Appealing EQVs to ATB (even numbered years only)

August 10: Assessors Deadline for Appealing SOL Valuations to ATB (every 4th year after 2005)

August 15: Assessors Deadline to Vote to Seek Approval for Authorization to Issue Optional Preliminary Tax Bills For semi-annual communities issuing optional preliminary property tax bills, the Assessors must vote to seek authorization to issue the bills from DOR by this date. After receiving approval, Assessors must submit a Pro-forma Tax Rate Recap Sheet to DOR for review and issue the tax bills by October 1.

August 31: DOR/BOA Issue Instructions for Determining Local and District Tax Rates A copy of the Tax Rate Recap Sheet and its instructions are forwarded to the town.

August 31: Assessors Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for semi-annual bills) Until the Tax Rate Recap Sheet is completed and certified by the Commissioner of Revenue, the community may not set a tax rate nor send out its property tax bills (unless it issues preliminary quarterly tax bills or requests from DOR the authority to send out preliminary tax notices if DOR requirements are met). Communities should begin gathering the information in enough time for the tax rate to be set and tax bills mailed by October 1. The Tax Rate Recap Sheet provides Mayors or Selectmen with a ready-made financial management tool because the town's most important financial management information is summarized on this form. The Mayor or Selectmen should review the Recap Sheet in preliminary form in order to understand the following financial information: Page 1 (Tax Rate Summary) — The proposed tax levy should be compared to the levy limit. If a town does not levy to its limit, the remaining levy is referred to as excess levy capacity. Excess levy capacity is lost to the community for the current fiscal year although it will always remain in the levy limit calculation; Page 2 (Amount To Be Raised) — This section includes appropriations and other local expenditures not appropriated. These include overlay deficits, revenue deficits, state and county charges, Cherry Sheet offset items, and the allowance for abatements and exemptions. By comparing this information to the prior year(s), any significant changes can be determined; Page 2 (Estimated Receipts & Revenues From Other Sources) — In particular, Section C shows the amount appropriated from free cash and other available funds. By comparing the amounts appropriated to the balances in these accounts (available from the Accountant/Auditor), the Mayor or Selectmen can get a sense of how their non-property tax revenues are being used; Page 3, Schedule A (Local Receipts Not Allocated) — By comparing these figures to prior year(s), the Mayor or Selectmen can determine any changes in these revenues; Page 4, Schedule B (Certification of Appropriations and Source of Funding)— This section includes financial votes of City/Town Council or Town Meeting not previously reported on last year's recap.

September 15: Accountant/Assessors Jointly Submit Community Preservation Surcharge Report This report (CP-1) is a statement of the prior year's net Community Preservation Surcharge levy, and is used to distribute state matching funds on October 15.

September 30: Taxpayer Last Filing Day for Classified Forest Land, M.G.L. Ch. 61

September 30: Municipal and District Treasurer/Collector Compensating Balance Report If compensating balance accounts were maintained during the prior fiscal year, a report and account analysis schedules are required.

September 30: Accountant/Superintendent/School Committee Jointly Submit End of Year Report to the ESE Schedule 1 — determines compliance with prior year Net School Spending requirement. Schedule 19 — determines compliance with current year Net School Spending requirement.

Complete August 2010 Edition

September 30 Accountant Submit Snow and Ice Report This report is a statement of snow and ice expenditures and financing sources.

September 30: Treasurer 4th Quarter Reconciliation of Cash for the Previous Fiscal Year (due 45 days after end of quarter or upon submission of a balance sheet for free cash/excess and deficiency certification, whichever is earlier)
A reconciliation is the process of comparing the Treasurer's accounts to the Accountant's/ Auditor's or Schools Business Manager's ledger balance to determine if they are consistent, and for the officials to make any necessary corrections. When the reconciliation is complete, the Accountant/Auditor/School Business Manager should indicate agreement with the Treasurer's balances. Reconciliations are required every quarter by DOR, but communities and school districts should reconcile monthly for their own purposes. The fourth quarterly report as of June 30 must be completed and returned to DOR. The first three quarterly reports of the fiscal year should be completed timely and filed in both the Treasurer's and Accountant's/Auditor's or School Business Manager's offices for possible BOA inspection or audit. Municipalities and school districts may also use these reports to monitor cash practices of the Treasurer's office. If the Accountant/Auditor/School Business Manager and Treasurer are not consistently reconciling cash accounts, or if the reconciliations indicate variances, the Mayor, Selectmen or School Committee should inquire as to the reasons.

September 30: Treasurer Statement of Indebtedness Massachusetts General Laws Ch. 44, Sec. 28 requires the Director of Accounts to maintain complete and accurate records of indebtedness by cities, towns and districts. This statute also requires Treasurers to furnish any other information requested by the Director in respect to the authorization and issuance of loans. This Statement is the annual report required from Treasurers to accomplish this purpose. Treasurers should reconcile their debt records with the Accountant/Auditor before filing the Statement of Indebtedness to ensure that the Statement and balance sheet are in agreement.

September 30 State Treasurer Notification of Quarterly Local Aid Payments on or Before September 30 When local aid payments are transmitted to communities, the cover letter indicates what funds (e.g., Ch. 70, Lottery) will be made available, less quarterly assessments (see Cherry Sheet attachment for details).

October 1: Collector Mail Semi-Annual Tax Bills For communities using the regular semi-annual payment system, actual tax bills or optional preliminary bills should be mailed by this date.

October 1: Taxpayer Semi-Annual Preliminary Tax Bill — Deadline for Paying Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the preliminary tax payment without interest in communities using the annual preliminary tax billing system, unless the bills were mailed after August 1. If mailed after August 1, the payment is due November 1, or 30 days after the bills were mailed, whichever is later.

October 1: Taxpayer Deadline for Applying to Have Land Classified as Agricultural/Horticultural Land or Recreational Land, M.G.L. Ch. 61A and Ch. 61B. According to M.G.L. Ch. 61A, Sections 6 and 8, and Ch. 61B, Sections 3 and 5, this is the deadline to apply to assessors to have land valued, taxed and classified as agricultural/horticultural or recreational land in the next fiscal year, unless a revaluation program is being conducted for that fiscal year. Under M.G.L. Ch. 59, Section 38 and DOR guidelines, assessor must review all property valuations and make adjustments to ensure current fair cash valuations every year. Because a revaluation program is being conducted every year, taxpayers who do not submit their applications by October 1 have until 30 days after the actual tax bills for the fiscal year are mailed to apply..

October 15: Superintendent Submit School Foundation Enrollment Report to DESE

October 31: Accountant Submit Schedule A for Prior Fiscal Year This report is a statement of the revenues received, expenditures made and all other transactions related to the town's finances during the previous fiscal year. The Schedule A classifies revenues and expenditures into detailed categories that will provide information essential for an analysis of revenues and expenditures generated by various departments. This data, like other financial information reported to DOR, is entered into DOR's Municipal Data Bank; as such, the Department may provide time series, comparative and other types of analyses at the request of a city or town. This information is also sent to the US Census Bureau and eliminates a prior federal reporting requirement. Failure to file by October 31 may result in withholding major distributions of state aid until the Schedule A is accepted by BOA.

October 31: Selectmen Begin Establishing Next Fiscal Year Budget Guidelines and Request Department Budgets

October 31: Assessors Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for annual preliminary tax bill communities) A community that uses the annual preliminary tax bill system (on a quarterly or semiannual basis) should begin gathering tax recap information in order to have enough time for the tax rate to be set and tax bills mailed by December 31. See August's Complete Tax Rate Recapitulation Sheet.

Mark Your Calendar

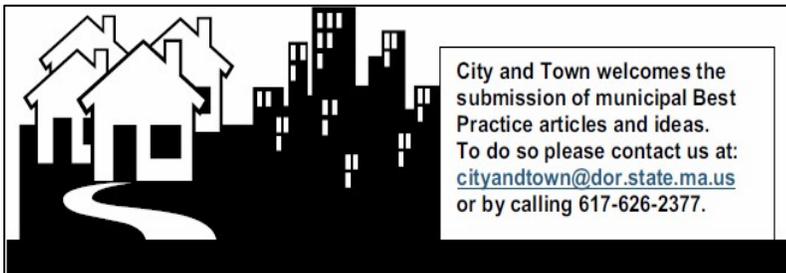
Register Now for the Second Annual Regionalization Conference! **Regionalization Tool Kit: A practical Guide to Sharing Municipal Services** will be held on Thursday, September 2, at the Hogan Center at the College of the Holy Cross in Worcester. Click here for [Registration Materials](#). To read about last year's [Regionalization Tool Kit Conference](#) [click here](#).

"What's New in Municipal Law," the annual seminar from the Bureau of Municipal Finance Law, will be held on Friday, September 24, 2010 at The Log Cabin Banquet & Meeting House in Holyoke and Friday, October 1, 2010 at The Lantana in Randolph. Pre-registration is required. Registrations are due on or before Thursday, September 16th. For more information regarding this training opportunity, please click [here](#) or copy and past the link below into your browser: http://www.mass.gov/Ador/docs/dls/publ/bull/2010/2010_6B.pdf

Course 101 Fall 2010 will be held as a day course in Springfield on October 20, 27 and November 3rd. This basic assessor training course is mandatory for all newly elected or appointed assessors. Registration will open the second week of September. For more information regarding this training opportunity please contact Donna Quinn, Training Coordinator at 617-626-3838 or quinnd@dor.state.ma.us.



Please remember to update the online Local Officials Directory so that both municipal and state officials have accurate contact information.



City & Town

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

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