



Navjeet K. Bal  
Commissioner

Robert G. Nunes, Deputy  
Commissioner & Director  
of Municipal Affairs

# City and Town

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



Volume 21, No. 2 March 2008



## House 2: The Patrick–Murray Administration's Second Budget Proposal

S.J. Port, Director of Policy and Communication

Each year the process begins in January with a budget proposal from the governor. A governor's budget establishes his or her policy agenda.

Over the course of six months, the budget is amended by the legislature before being returned to the governor for final approval. Last month, Governor Deval Patrick proposed his second budget, including figures for local aid.

DLS will publish local aid numbers at each juncture of the state budget process. Please see our website for updates.

### The State Budget Process

The governor's budget is submitted by the executive branch as a bill to the House of Representatives. If the gov-

ernor has just begun a new term, the budget is proposed in February. Since the Massachusetts General Court (the legislature) has two-year legislative terms, the governor's first budget bill is referred to as House 1 in the first year of the legislative session and House 2 in its second year. The governor's budget is usually released the week he or she gives their State of the State address; this year Governor Patrick addressed the legislature on Thursday, January 24.

Upon receiving the governor's budget at the end of January (or February, if in a new gubernatorial term), the House Ways and Means Committee reviews the governor's proposed budget and then develops its own budget bill.

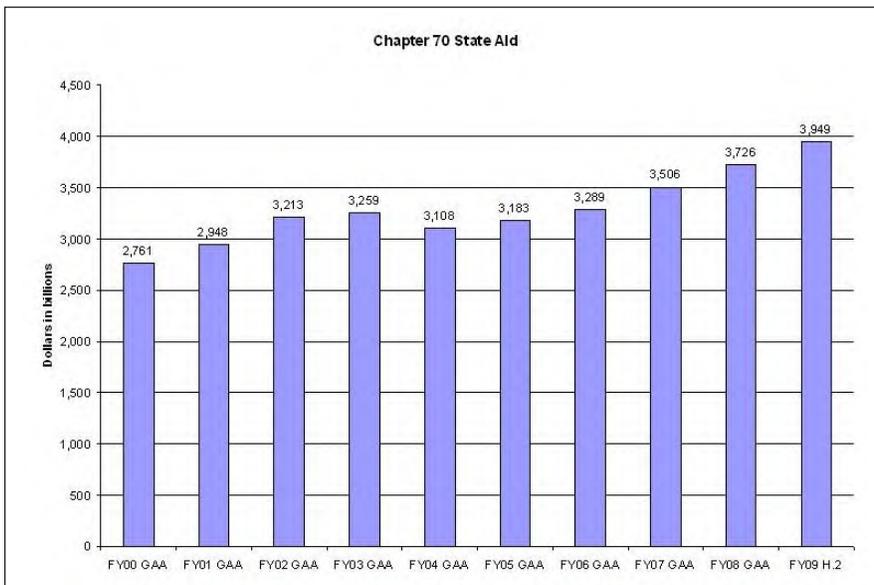
Once debated, amended and voted on by the full House, the House's budget bill then passes to the Senate.

The Senate Ways and Means Committee reviews the bill and develops its own bill. Like the House, the Senate then debates and votes on the Senate budget bill.

Legislative leaders then assign members to a joint conference committee to negotiate the differences between the House and Senate bills. Once that work is completed, the conference committee returns its bill to the House for a vote. If the House makes any changes to the bill, it must return the bill to the conference committee to be renegotiated. Once approved by the House, the budget again passes to the Senate, which then votes its approval.

The governor then has ten days to review and approve the budget bill, or make vetoes or reductions. The gov-

[continued on page ten](#)



Courtesy of the Executive Office for Administration and Finance.

### Inside This Issue

- DLS Commentary** ..... 2
- Best Practices**
- SomerStat: Strengthening Somerville ..... 2
- Legal**
- DOR Prevails in State Owned Land Appeal . . . . 3
- Assessment of Poles & Wires on Public Ways 4
- Focus**
- Municipal Bond Ratings ..... 5
- Correction ..... 12
- DLS Notices**
- Municipal Calendar ..... 13
- DLS Gateway ..... 13
- DLS Profile** ..... 14



**DLS Commentary**

There is a lot to like for cities and towns in Governor Deval Patrick's proposed budget for FY2009.

Total spending on local government is pegged at \$5.569 billion or about 20 percent of the entire \$28 billion budget proposal.

The executive branch's budget proposes using revenues from the licensing of destination resort casinos to meet a projected shortfall of \$124 million in state lottery local aid; provide \$88 million in direct property tax relief to Massachusetts homeowners, and supply an equal amount (\$88 million) in additional Chapter 90 funding for local transportation and infrastructure.

The administration also presents pieces of the Municipal Partnership Act as a series of effective tools for municipalities to cut costs and raise local revenue.

Despite a very challenging budget year, Governor Patrick's team has placed great emphasis and resources on assisting cities and towns. We look forward to the ensuing budget debate and hope you will add your voice to it.

I also want to note that a recent decision of the Appellate Tax Board, on a case involving Verizon, has opened the door to allowing cities and towns to tax telephone poles and lines over public ways. However, this decision is subject to appeal, and therefore we encourage the Legislature to move on last year's Municipal Partnership section that would close telecom loop-holes and change the law. Please read our bulletin on this case on page 4.

**Robert G. Nunes**  
Deputy Commissioner &  
Director of Municipal Affairs

# Best Practices

## SomerStat: Strengthening Somerville

**Stephanie Hirsch, SomerStat Director**

Somerville has borrowed from innovators in municipal and private sector management to implement a model of municipal management that uses real-time data analysis for most policy and operational decisions. Somerville's SomerStat program has dramatically altered the city's management practices for the better in its first three years.

### SomerStat 101

The SomerStat office convenes regular "Stat" meetings with 16 city departments. At each meeting, the featured department's director reviews operational data from his or her unit with the SomerStat panel. The panel includes the mayor, his aides, and the directors of personnel, law, finance, 311 and IT. Through these discussions, the SomerStat staff identifies opportunities for improvement, selects a plan of action, and then tracks implementation of plans. The meetings have become a kind of ongoing conversation among city leaders on where the city is and should be headed; each meeting allowing managers improved understanding of how the city can work better.

### SomerStat Meetings

To prepare for each meeting, SomerStat staff carries out a few steps. First, a SomerStat analyst prepares a PowerPoint presentation. The analyst does so by taking extracts of data from administrative systems, such as the city's ledger and payroll system. Summarizing the data, SomerStat staff looks for indications of problems or trends. SomerStat staff then work with department heads to finalize the presentation.

Second, an analyst reviews the department's task list. SomerStat maintains a database of open tasks for all city departments and more than 100 individu-

als. As SomerStat staff attends meetings throughout the city, the analysts track any ideas or subsequent steps suggested at department meetings. The tasks do not get closed until they have been completed or a decision has been made that the idea is not a good one. Each SomerStat meeting begins with a review of all open tasks and their status.

Finally, an analyst prepares "briefing notes," which are a list of questions that we would like the department head or others on the panel to answer during the meeting.

The PowerPoint slides, task list and briefing notes get sent out to the meeting attendees by midnight of the day preceding the SomerStat meeting.

### The Benefits of a Stat Program

Through the ongoing persistent follow-up and study of problems the SomerStat program facilitates improvements throughout the city. SomerStat makes it hard for an issue to fall through the cracks.

SomerStat has helped the City of Somerville succeed — and even implement innovation — in a tight fiscal environment. The following examples attest to the value of the SomerStat program to the city as a whole.

Regular study of the city's trash volume and pick-up costs in SomerStat meetings resulted in a review of a waste transfer station's contract. As a result of the review, the city renegotiated the contract, resulting in savings of \$7.7 million over a seven-year period.

SomerStat facilitated monthly meetings that provided oversight and monitoring of the construction of a \$35 million K-8

*continued on page eleven*

# Legal

in Our Opinion

## DOR Prevails in State Owned Land Appeal

James F. Crowley, Esq.

Occasionally, a city or town challenges its reimbursement for state owned land. Such a controversy was the basis for the recent Appellate Tax Board (ATB) decision of *City of Quincy v. Commissioner of Revenue*, (ATB, Docket # C282413, November 14, 2007).

In every fourth year, the state commissioner of revenue is responsible for valuing certain state owned land pursuant to M.G.L. Ch. 58 Sec. 13. These valuations are used to determine annual payments in lieu of taxes to cities and towns. In accordance with Ch. 352 Sec. 23 of the Acts of 2004, the Legislature amended M.G.L. Ch. 58 Sec. 13 to require the commissioner to include property in the Blue Hills Reservation in the reimbursable state owned land calculations as of January 1, 2005.

In existence since 1893, the Blue Hills Reservation presently consists of land in the five communities of Quincy, Milton, Braintree, Randolph and Canton. The purpose of the program is to reimburse communities for taxes lost due to state acquisition of certain taxable property. The commonwealth does not reimburse a community if the subject property was exempt at the time of its acquisition. M.G.L. Ch. 58 Sec. 17. For this reason, the commissioner of revenue in 2004 required officials in the five Blue Hills communities to furnish the following tax records to establish eligibility for reimbursement: (1) current valuation cards for the subject parcels, (2) deeds or Orders of Taking whereby the commonwealth acquired the land, (3) commitment book entries for the year prior to state acquisition to show the subject parcels had been taxed and (4) the location of the subject parcels on the assessors' maps.

After numerous communications with the City of Quincy, the commissioner established Quincy's value in a July 19, 2005 notice to city officials. The City of Quincy Board of Assessors, however, disputed the value and filed a timely appeal to the ATB on August 9, 2005, pursuant to M.G.L. Ch. 58 Sec. 14.

Under the state owned land program, the Bureau of Local Assessment (BLA) within the Division of Local Services (DLS) is entrusted with determining land values in the 293 communities with reimbursable state owned land. Since the task is complex, the commissioner of revenue developed a valuation methodology for state owned land that was published in *Guidelines for Development of a Minimum Reassessment Program* (revised January 2005). The guidelines provided that vacant land was to be valued, "based on the requirements of local zoning laws of the municipality, predominant land use in the absence of zoning laws or on commonly accepted based lots in the community." In accordance with the guidelines, land is categorized into three groups: primary front lots, which are readily developable; rear or excess land, which is potentially developable; and undevelopable or wet land that is unbuildable, due to its condition or because of a governmental restriction.

In the case at hand, the Quincy by-laws zoned most of the land in the Blue Hills Reservation as "open space." Since the Quincy zoning bylaw specifically prohibited the use of Open Space land for residential, institutional, educational, governmental, business or industrial uses, the commissioner determined the state owned land in Quincy was undevelopable and not eligible for the higher value primary lot classification.

The Quincy assessors contested the commissioner's determination and urged the ATB to designate much of the Blue Hills land as primary front lots, which would increase the valuation and therefore Quincy's reimbursement. In support of their contention, the assessors presented evidence that the commissioner had treated open space zoned land in Quincy differently from open space zoned land in other Blue Hills Reservation communities. Specifically, Quincy argued the commissioner's decision was arbitrary and capricious since open space land in Braintree and Canton, also part of the Blue Hills Reservation, was valued differently with the more favorable primary front-lot designation, due to their zoning bylaws.

The ATB did not accept Quincy's argument. As a matter of law, the ATB recognized that the state Supreme Judicial Court (SJC) in an earlier decision had narrowed the ATB's standard of review in state owned land cases. In *Board of Assessors of Sandwich v. Commissioner of Revenue*, 393 Mass. 580 (1980), the SJC had limited the role of the ATB to determining whether the commissioner of revenue's methodology was reasonably designed to achieve the statutory objectives and was, in fact, properly implemented. According to the SJC, the statutory goal of M.G.L. Ch. 58 Sec. 13 is to provide municipalities with an approximate reimbursement of lost taxes. The commissioner was required only to approximate value, not determine valuation precisely, given the scope of the statewide valuation program and the commissioner's limited resources. In *Sandwich*, the SJC also ruled that the ATB

[continued on page twelve](#)

# Bulletin 2008-03B

## Assessment of Poles and Wires on Public Ways

**Bulletin produced by the Division of Local Services**

This *Bulletin* explains the effect of a March 3, 2008 Appellate Tax Board (ATB) order in the consolidated *Verizon New England, Inc.* cases on the taxation of poles and wires of incorporated telephone and telegraph, cable television, Internet, data service and other telecommunications companies situated on public ways. The ATB held that Verizon is subject to local taxation on its poles and wires over public ways.

### History of the Case

The consolidated cases involve the valuation of the taxable machinery, poles, wires, underground conduits, wires and pipes of Verizon New England, Inc., formerly New England Telephone and Telegraph Company. Verizon brought overvaluation appeals against the Department and numerous cities and towns for FY2005–2008, challenging the values established by the Department and certified to the boards of assessors of those communities under G.L. c. 59, §§ 39–42 (central valuation of telephone companies). The city of Newton sought its own appeals challenging the Department's valuations and the historical exclusion from tax that Verizon has received for poles and wires situated on public ways, for fiscal years 2003–2008. See *Assessors of Springfield v. Commissioner of Corporations and Taxation*, 321 Mass. 186 (1947); *Warner Amex Cable Communications, Inc. v. Assessors of Everett*, 396 Mass. 239 (1985). Several other cities and towns also brought appeals on those grounds for various years between FY2003–2008. The ATB consolidated the Verizon appeals with those of the cities and towns and bifurcated the

case. The order released on March 3, 2008 decided three preliminary issues before the hearing on the valuation portion of the case. The ATB has scheduled a pre-trial conference on the remaining part of the case for Thursday, March 27, 2008.

### ATB Order

The ATB ruled that Verizon is taxable on all of its poles and wires erected on public ways under G.L. c. 59, § 2 and G.L. c. 59, § 18, First, relying on *RCN BecoCom LLC v. Commissioner of Revenue*, 443 Mass. 198 (2005). The Department of Revenue will implement this ruling for FY2009, and does not intend to appeal this ruling in any subsequent proceedings. It has, therefore, requested that all telephone companies supplement their returns by March 29, 2008 with a list, by community, of any company poles and wires situated on public ways so that those assets may be included in the central valuations of telephone companies to be issued on May 15, 2008.

Assessors are advised that the legal rationale for the order is also applicable to incorporated cable television and other telecommunications networks with poles and wires on public ways that are locally valued. Therefore, assessors may implement the ATB's ruling in this *Verizon* order with respect to these locally valued corporations for FY2009. Assessors who plan to do so should request an updated return from companies that have already filed a form of list, or request the additional information from companies that have not yet filed.

The ATB also ruled that only those cities and towns that filed petitions challenging the Department's valuations in earlier years may seek to establish that the value of Verizon's properties was substantially higher than the value certified by the Commissioner for those years. Finally, it ruled that its decision applies to all years at issue in the petitions, variously including FY2003 through 2008, and cannot, as Verizon argued, be applied prospectively only.

### Future Proceedings; Overlay Reserves

Because Verizon may ultimately appeal the ATB's rulings in this order, until any appeal process is complete or foreclosed, the Department will require as part of the tax rate setting process that cities and towns place sufficient amounts in their overlay accounts to cover any potential abatements or refunds that may result in the event the ATB's ruling is not upheld. This includes potential abatements or refunds to corporations subject to central valuation and if the assessors elect to implement the decision locally, to corporations valued locally.

Municipal officials should consult with their counsel to determine the best way to proceed pending the outcome of the appeals process.

If you have questions about the legal aspects of this Bulletin, please contact the Bureau of Municipal Finance Law at 617-626-2400. Questions about valuation or administration should be directed to John Gillet in the Bureau of Local Assessment at 617-626-3605. ■

# Focus

## on Municipal Finance

### Municipal Bond Ratings

Gerard D. Perry, Director of the Bureau of Accounts and William F. Arrigal, Public Finance Analyst

Cities and towns, as well as regional school districts (RSD), borrow money to finance many types of public facilities and infrastructure by issuing bonds. Although long-term bond issuance involves significant costs, it is still the preferred method of financing capital borrowing in excess of \$1 million. Bond financing is attractive because municipal bonds are income exempt from both federal and state taxes. The tax-exempt status of the bonds enables them to be offered at lower interest rates.

Municipalities who choose to borrow funds by issuing long-term bonds must apply for a credit rating from an independent rating agency. Municipal bond ratings are evaluations from independent ratings agencies, such as Moody's

Investors Service (Moody's) or Standard & Poor's (S&P), which calculate the creditworthiness of municipalities.

There are four factors that ratings agencies use to determine their municipal bond ratings: economy, debt, finances, and administration/management concepts. These factors are evaluated individually and for their effect on other factors regarding the municipality's ability to repay their debt.

"There is no algebraic formula by which a rating can be predicted," stresses Moody's website. "The most useful tool for evaluating credit risk is examining the way the four credit areas interact."

Moody's points out that the four general factors are not static and will most

likely change as the community changes, affecting the bond rating. For example, significant growth in assessed values could eventually drive ratings up — simply because the growth results in a larger tax base with which to support debt obligations. Conversely, should the tax base decline, debt burden could be driven up, resulting in a rating downgrade as there will be less taxable value to support government operations and pay debt service.

The complete municipal debt analysis incorporates an in-depth look at the four factors. For example, around the management factor, Standard & Poor's Financial Management Assessment (FMA) encompasses seven areas most likely to effect credit quality. They are: revenue and expenditure assumptions; budget amendments and updates; long-term financial planning; long-term capital planning; investment management policies; debt management policies; and reserve and liquidity policies.

"This analytic assessment allows our analysts to improve the definition of our analysis of management practices and policies," says Geoff Buswick, Standard & Poor's Boston Office Head, "and expands our methods of communicating analytic conclusions about policies and procedures."

While Moody's and S&P's descriptions of the long-term ratings are similar, there is often confusion over the various ratings and what they really mean.

The following information was taken from Moody's ([www.moodys.com](http://www.moodys.com)) and S&P's ([www.standardandpoor.com](http://www.standardandpoor.com)) respective websites.

[continued on page eight](#)

#### Signs of Potential Credit Distress

- Trend of operating losses; fund balance drawn down.
- Deficit ending fund balance.
- Increasing reliance on operation transfers.
- Rising mandated or fixed costs as percentage of budget.
- Increasing benefits.
- Pension deferrals.
- Self-insured with no corresponding reserves.
- Significant litigation or settlement.
- Sale of asset for operating revenue.
- Current tax collections less than 95% or declining trend.
- Declining taxable values.
- Loss of major employer.
- Sharply increased debt obligations.
- Debt structure not consistent with useful life of financial asset.

© Moody's Investors Service, Inc. Reprinted with permission. All rights reserved.

Figure 1

# 2007 Bond Ratings from Moody's and S&P

Municipality	Moody Investor's bond ratings	Standard & Poor's bond ratings	Municipality	Moody Investor's bond ratings	Standard & Poor's bond ratings	Municipality	Moody Investor's bond ratings	Standard & Poor's bond ratings	Municipality	Moody Investor's bond ratings	Standard & Poor's bond ratings
Abington	A3	none	Douglas	A2	none	Leominster	A1	none	Paxton	A2	none
Acron	Aa1	Aa+	Dover	Aaa	AAA	Lexington	none	A-	Peabody	Aa2	none
Acushnet	A2	none	Dracut	A	AAA	Lexington	Aaa	none	Peilham	Baa2	BBB
Adams	none	A-	Dudley	none	A-	Lincoln	Aa1	AAA	Pembroke	A2	none
Agawam	Aa3	Aa-	Dunstable	A3	none	Littleton	none	A+	Pepperell	A1	none
Amesbury	none	A-	Duxbury	Aa2	Aa+	Longmeadow	Aa3	none	Pittsfield	Baa2	BBB+
Amherst	Aa3	none	E. Bridgewater	A2	none	Lowell	A3	none	Plainville	A2	none
Andover	Aaa	none	E. Brookfield	A3	none	Ludlow	A2	none	Plymouth	Aa2	AA-
Arlington	Aa2	AA	E. Longmeadow	A1	none	Lunenburg	A2	A	Plymouth	none	A-
Ashland	A1	none	Eastham	none	A+	Lynn	Baa1	none	Princeton	A3	none
Athol	A3	none	Easthampton	A2	none	Lynnfield	A1	AA	Provincetown	none	A
Attleboro	A3	A	Easton	A2	none	Malden	none	A	Quincy	A1	A+
Auburn	A2	none	Edgartown	Aa3	none	Manchester	Aa2	none	Randolph	A3	A-
Avon	A2	none	Erving	Baa2	BBB	Mansfield	A1	none	Raynham	A2	none
Ayer	A2	none	Essex	none	A	Marblehead	none	Aa+	Reading	A1	AA
Barnstable	Aa1	AAA	Everett	A2	none	Marion	A1	AA	Rehoboth	A2	none
Barre	A3	none	Fairhaven	A1	none	Marborough	Aa3	AA	Revere	Aa2	none
Bedford	Aa1	AAA	Fall River	Baa1	A-	Marshfield	Aa3	AA-	Richmond	Baa1	none
Belcherstown	none	A	Falmouth	Aa2	BBB-	Mattapoisett	none	AA-	Rochester	A2	none
Bellingham	Aa3	AA-	Fitchburg	Baa1	BBB-	Maynard	A2	none	Rockland	Baa1	none
Belmont	Aaa	none	Foxborough	Aa3	none	Medford	Aa2	none	Rockport	Aa3	none
Berkeley	A3	none	Frammingham	Aa3	none	Medfield	A2	none	Rowley	A1	none
Berlin	A2	none	Franklin	Aa3	AA	Medford	A2	A+	Rutland	A3	none
Bernardston	Baa1	none	Freetown	none	A	Medway	Baa1	none	Salem	A2	A-
Beverly	A1	none	Gardner	Baa1	none	Melrose	A2	A+	Salisbury	A2	none
Billerica	Aa3	AA-	Georgetown	A1	none	Merrimac	A3	none	Sandwich	none	AA-
Blackstone	none	A-	Gloucester	A2	none	Methuen	A2	none	Saugus	Baa1	none
Boston	Aa3	none	Grafton	A1	AA-	Middleborough	A2	none	Scituate	Aa3	none
Boston	Aa1	Aa+	Grt. Barrington	none	AA-	Middleton	Aa3	none	Seekonk	none	A
Bourne	Aa3	A+	Greenfield	A3	none	Milford	A1	none	Sharon	Aa3	AA
Boxborough	Aa3	none	Groton	A2	A+	Milbury	A2	A+	Sherborn	none	AAA
Boxford	Aa2	none	Groveland	A3	none	Millis	A2	none	Shirley	none	A
Boylston	A2	AA	Hadley	A2	A+	Milton	Aa3	AA	Shrewsbury	Aa3	none
Braintree	Aa3	AA	Halifax	A2	none	Monson	A3	none	Shrewsbury	Aa3	none
Brewster	none	AA-	Hamilton	A1	none	Montague	none	A-	Somersat	Aa3	none
Bridgewater	Baa1	none	Hanover	Aa3	none	Nahant	A2	none	Somerville	A1	A+
Brookton	A2	A	Hanson	A2	none	Nantucket	Aa3	none	S. Hadley	A1	none
Brookline	Aaa	none	Harvard	AA	AA	Natick	Aa2	AA+	Southampton	A3	none
Burlington	Aa2	Aa+	Harwich	AA	AA	Needham	none	AAA	Southborough	Aa2	none
Cambridge	Aaa	AAA	Hatfield	none	BBB+	New Bedford	A3	none	Southbridge	A3	none
Canton	none	Aa+	Haverhill	Baa1	A-	Newbury	A1	none	Southwick	A1	none
Carlisle	A2	none	Hingham	Aaa	AAA	Newburyport	A1	none	Springfield	Baa3	BBB
Carver	A3	none	Hinsdale	none	BBB-	Newton	Aaa	none	Sterling	A1	none
Chardon	A3	A	Hobrook	Baa1	A-	Norfolk	A1	A+	Stockbridge	none	AA-
Chatham	none	Aa+	Holden	A2	none	N. Adams	A3	A-	Stoneham	A1	none
Chelmsford	none	AA-	Holliston	none	AA-	N. Andover	A1	A+	Stoughton	A1	none
Chelsea	none	A-	Holyoke	Baa1	BBB+	N. Attleborough	A1	none	Stow	A1	A+
Cheshire	none	BBB+	Hopedale	A2	none	N. Brookfield	none	A	Sturbridge	A2	none
Chicopee	A2	none	Hopkinton	Aa2	AA	N. Reading	A1	none	Sudbury	Aa1	AAA
Chilmark	none	AA	Hudson	A1	AA-	N. Reading	A1	none	Sunderland	none	A-
Clinton	A3	none	Hull	none	A+	Northampton	A1	none	Sutton	A2	none
Cohasset	Aa2	Aa+	Ipswich	A1	none	Northborough	Aa3	none	Swampscott	Aa3	none
Concord	Aaa	none	Kingston	A1	none	Northbridge	A2	A-	Swansea	A3	none
Conway	Baa1	none	Lakeville	A2	A+	Norton	A2	A+	Taunton	A3	A
Dalton	A2	none	Lancaster	A3	none	Norwell	none	AA+	Templeton	A3	none
Danvers	none	Aa+	Lanesborough	A3	none	Norwood	AA	AA	Tewksbury	none	A+
Dartmouth	A1	none	Lawrence	Baa3	none	Oak Bluffs	none	A+	Trisbury	none	AA
Dedham	none	AA	Lee	A3	A+	Orange	Baa2	none	Topsheld	Aa3	none
Deerfield	A1	none	Leicester	A3	none	Orleans	AA	AA	Townsend	A2	none
Dennis	A1	AA	Lenox	Aa3	none	Oxford	A2	none	Truro	none	A+
						Palmer	Baa1	none	Upton	A2	none

Municipality	Moody Investor's bond ratings	Standard & Poor's bond ratings	Municipality	Moody Investor's bond ratings	Standard & Poor's bond ratings	Municipality	Moody Investor's bond ratings	Standard & Poor's bond ratings
Lxbridge	A2	none	Wilbraham	A1	none	Dennis Yarmouth	A1	AA-
Wakefield	Aa3	none	Williamsburg	none	BBB+	Dighton Rehoboth	A3	none
Walpole	Aa3	none	Williamstown	Aa3	none	Dover Sherborn	none	AA+
Walham	Aa1	AA+	Wilmington	none	AA-	Dudley Charlton	A3	A-
Ware	A3	none	Winchendon	Baa1	A	Farmingtom River	Baa3	none
Wareham	A3	none	Winchester	Aaa	none	Freetown Lakeville	A3	A+
Warren	A3	none	Winthrop	A2	none	Frontier	A2	none
Watertown	Aa3	AA	Woburn	Aa3	none	Gateway	none	BBB+
Weyland	Aaa	none	Worcester	A3	A-	Gill Montague	none	AA-
Webster	A3	none	Wrentham	A1	none	Greater Lawrence	A3	none
Wellesley	Aaa	AAA	Yarmouth	A1	A+	Greater New Bedford	Baa1	none
Wellfleet	none	A+	Action Boxborough	Aa3	none	Groton Dunsstable	A3	none
Wenham	Aa3	none	Adams Cheshire	A3	none	Hamilton Wentham	Aa3	none
W. Boylston	A2	none	Amherst Pelham	none	A+	Hampden Wilbraham	Baa1	none
W. Bridgewater	A2	A+	Ashburnham Westminster	A3	none	Hampshire	none	AA-
W. Newbury	Aa3	none	Athol Royalston	Baa1	none	Hawlemont	none	AA-
W. Springfield	A2	none	Berkshire Hills	none	A+	King Philip	A2	A+
W. Stockbridge	none	A+	Blackstone Milville	none	BBB+	Lincoln Sudbury	Aa1	AAA
W. Tisbury	A3	AA-	Blackstone Valley	A2	none	Marthas Vineyard	A2	A+
Westborough	Aa3	AA	Blue Hills	A1	none	Masconomet	Aa3	AA
Westfield	A3	A-	Bridgewater Raynham	A3	none	Mendon Upton	A2	none
Westford	Aa3	AA	Bristol Plymouth	A3	none	Mohawk Trail	Baa2	none
Westhampton	Baa2	none	Central Berkshire	none	AA-	Montachusett	A3	none
Westminster	none	A+	Chesterfield Goshen	Baa3	none	Marragansett	A3	none
Weston	Aaa	AAA	Concord Carlisle	Aa2	none	Nashoba	A2	none
Westport	A2	none						
Westwood	Aa1	AA+						
Weymouth	A2	none						
Whately	Baa2	none						
Whitman	A3	A+						

Table 1

**Municipal Bond Ratings**

continued from page five

**Moody's Long-Term Rating Definitions**

**Aaa**

Issuers or issues rated Aaa demonstrate the strongest creditworthiness relative to other US municipal or tax-exempt issuers or issues.

**Aa**

Issuers or issues rated Aa demonstrate very strong creditworthiness relative to other US municipal or tax-exempt issuers or issues.

**A**

Issuers or issues rated A present above-average creditworthiness relative to other US municipal or tax-exempt issuers or issues.

**Baa**

Issuers or issues rated Baa represent average creditworthiness relative to other US municipal or tax-exempt issuers or issues.

**Ba**

Issuers or issues rated Ba demonstrate below-average creditworthiness relative to other US municipal or tax-exempt issuers or issues.

**B**

Issuers or issues rated B demonstrate weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.

**Caa**

Issuers or issues rated Caa demonstrate very weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.

**Ca**

Issuers or issues rated Ca demonstrate extremely weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.

**C**

Issuers or issues rated C demonstrate the weakest creditworthiness relative to other US municipal or tax-exempt issuers or issues.

**Note:** Moody's appends numerical modifiers 1, 2, and 3 to each generic rating category from Aa through Caa. The modifier 1 indicates that the issuer or obligation ranks in the higher end of its generic rating category; the modifier 2 indicates a mid-range ranking; and the modifier 3 indicates a ranking in the lower end of that generic rating category.

**Standard & Poor's Long-Term Issuer Credit Ratings**

**AAA**

An obligation rated 'AAA' has the highest rating assigned by Standard & Poor's. The obligor's capacity to meet its financial commitment on the obligation is extremely strong.

**AA**

An obligation rated 'AA' differs from the highest-rated obligations only to a small degree. The obligor's capacity to meet its financial commitment on the obligation is very strong.

**A**

An obligation rated 'A' is somewhat more susceptible to the adverse effects of changes in circumstances and economic conditions than obligations in higher-rated categories. However, the obligor's capacity to meet its financial commitment on the obligation is still strong.

**BBB**

An obligation rated 'BBB' exhibits adequate protection parameters. However, adverse economic conditions or changing circumstances are more likely to lead to a weakened capacity of the obligor to meet its financial commitment on the obligation.

continued on page nine

**Factors That Drive Rating Changes**

**Economy**

- Significant development in the local tax base driving continued growth in total property values.
- Increased or decreased diversification of local economic base.
- Loss of key industry or employer with no workout plan.

**Finances**

- Expected augmentation or loss of financial flexibility.
- Expectation that significant growth or decline of reserves will continue.

**Debt**

- Significant increase in debt obligations without correlating development to offset tax base leveraging.
- Utilization of debt structure not appropriately matched to asset's useful life.

**Administration/Management**

- Implementation of new strategies expected to augment or detract from operating flexibility.
- Change in political environment which affects ability to react to unanticipated events.

© Moody's Investors Service, Inc. Reprinted with permission. All rights reserved.

Figure 2

**Municipal Bond Ratings**

*continued from page eight*

**BB, B, CCC, CC, and C**

Obligations rated 'BB', 'B', 'CCC', 'CC', and 'C' are regarded as having significant speculative characteristics. 'BB' indicates the least degree of speculation and 'C' the highest. While such obligations will likely have some quality and protective characteristics, these may be outweighed by large uncertainties or major exposures to adverse conditions.

**BB**

An obligation rated 'BB' is less vulnerable to nonpayment than other speculative issues. However, it faces major ongoing uncertainties or exposure to adverse business, financial, or economic conditions which could lead to the obligor's inadequate capacity to meet its financial commitment on the obligation.

**B**

An obligation rated 'B' is more vulnerable to nonpayment than obligations rated 'BB', but the obligor currently has the capacity to meet its financial commitment on the obligation. Adverse busi-

ness, financial, or economic conditions will likely impair the obligor's capacity or willingness to meet its financial commitment on the obligation.

**CCC**

An obligation rated 'CCC' is currently vulnerable to nonpayment, and is dependent upon favorable business, financial, and economic conditions for the obligor to meet its financial commitment on the obligation. In the event of adverse business, financial, or economic conditions, the obligor is not likely to have the capacity to meet its financial commitment on the obligation.

**CC**

An obligation rated 'CC' is currently highly vulnerable to nonpayment.

**C**

A subordinated debt or preferred stock obligation rated 'C' is currently highly vulnerable to nonpayment. The 'C' rating may be used to cover a situation where a bankruptcy petition has been filed or similar action taken, but payments on this obligation are being con-

tinued. A 'C' also will be assigned to a preferred stock issue in arrears on dividends or sinking fund payments, but that is currently paying.

**D**

An obligation rated 'D' is in payment default. The 'D' rating category is used when payments on an obligation are not made on the date due even if the applicable grace period has not expired, unless Standard & Poor's believes that such payments will be made during such grace period. The 'D' rating also will be used upon the filing of a bankruptcy petition or the taking of a similar action if payments on an obligation are jeopardized.

**Plus (+) or minus (-)**

The ratings from 'AA' to 'CCC' may be modified by the addition of a plus (+) or minus (-) sign to show relative standing within the major rating categories.

Please review Table 1 to understand your community's bond rating. If you have questions with regard to your respective community, you should speak with your community's treasurer or finance director. If you have any further questions about bond ratings generally in the commonwealth, please contact Bill Arrigal of the Bureau of Accounts Debt Section at 617-626-2399.<sup>1</sup> ■

1. The information discussed in this article was obtained from three major sources:

Barzel, Dari. "Moody's Perspective on Increased Pension Costs for California Local Governments." Moody's Investors Service June 2003

Incorvaia, John. "Your General Fund Balance — One Size Does Not Fit All." Moody's Investors Service February 2002

Lipnick, Linda Hird and Rattner, Yaffe. "The Determinants of Credit Quality (A Discussion of Moody's Methodology for Rating General Obligation, Lease-Backed and Revenue Bonds)." Moody's Investors Service May 2002

"Public Finance Criteria: GO Debt." Standard & Poor's 12 November 2002

For a more in-depth look at how these agencies determine credit ratings, please refer to these articles in their entirety by contacting Moody's at 212-553-1658 and S&P at 212-438-2400 for copies.

**What is a Bond Rating?**

- A judgment of a borrower's creditworthiness based on relevant factors.
- Ratings are expressed by a letter grade rating symbol.
- Global markets use Standard & Poor's ratings as reliable, unbiased, independent evaluations differentiating credit quality.
- Ratings are monitored and updated throughout the life of the bond issue.

**Why is a Bond Rating Needed?**

- Bond ratings can reduce debt service costs.
- Bond insurance savings.
- Interest rate savings.
- Better market access.
- Greater pool of potential buyers.

© Standard & Poor's. Reprinted with permission. All rights reserved.

**Figure 3**

**Second Budget Proposal for Local Aid**

*continued from page one*

nor may approve or veto the entire budget, or may veto or reduce certain line items or sections, but may not add anything. The House and Senate may vote to override the governor's vetoes with a two-thirds majority in each chamber.

The final budget is known as the General Appropriations Act or "Chapter [#] of the Acts of [Year]." The final budget appears in early to mid July with the start of the new fiscal year.

**Local Aid**

Budget documents produced by the Patrick–Murray administration suggest that the "major challenges" facing the administration as it built its second budget included an issue most municipal governments also face: the cost to keep services level was more than predicted tax revenue.

Local Aid is projected to grow by \$310,320,233, or 5.12 percent, over FY08's final budget in Governor Patrick's proposed FY09 budget (this includes School Building Authority financing). Local aid is the Patrick–Murray administration's second "targeted investment" listed by budget documents, education being first and public safety third. In all the Patrick–Murray adminis-

tration's second budget proposal includes a total of \$6.369 billion for local government.

In the "Budget Narrative," which can be found online as part of Governor Patrick's "Your State Budget" tool available at [www.mass.gov/budget/governor](http://www.mass.gov/budget/governor), the administration writes that they sought a balanced budget through, "an emphasis on efficiency, performance and reform."

The narrative goes on to focus on local aid, "The budget protects cities and towns from an anticipated deficit in the State Lottery Fund in fiscal year 2009, plugging this deficit with a portion of the initial licensing fees from three destination resort casinos proposed by the administration."

At the time of budget development, actual lottery proceeds were estimated at \$811 million for FY09, which is \$124 million short of the \$935 million distributed to cities and towns by the FY08 budget. (Lottery revenue appears to be better than believed during budget planning.) The administration believes that casino licensing fees can offset the expected State Lottery Fund deficit of \$124 million, and create additional

direct property tax relief for homeowners, and local transportation and infrastructure improvements.

"In recent years, a combination of inadequate and unpredictable state investments in our cities and towns and escalating municipal cost pressures — particularly for health insurance for public employees — have driven steep increases in property taxes and reductions in core services," states the budget's narrative document.

Outside of the budget, but included in budget documents as additional local aid allocations under gaming legislation, the governor proposes to use an additional \$176 million of one-time casino license fees, to grant an \$88 million in property tax relief and \$88 million in additional Chapter 90 funds for local transportation and infrastructure projects.

Increases in Chapter 70 and reimbursements through the Payment in Lieu of Taxes (PILOT) program for state-owned land, which are not reliant on casino legislation revenues, make up the most substantial increases in state contribution to local aid.

Chapter 70 funding reaches \$3.949 billion due to a \$223.1 million (5.99 percent) increase over FY08's GAA (the final budget for FY08) in Governor Patrick's FY09 proposal. According to administration budget documents, this increase will ensure that all 328 school districts receive more Chapter 70 funds in FY09 than they did in FY08. The DOE predicts that under the governor's budget proposal, 303 operating districts will see an increase in their foundation budget for FY09.

Reformed in FY07 by the state budget process, Chapter 70's funding formula is in its third year of a five-year phase-in. Because of this the governor's budget proposal does not reflect any changes to the formula.

*continued on page twelve*

<b>FY2009 Local Aid</b>				
<b>Program</b>	<b>FY2008 GAA</b>	<b>FY2009 H.2</b>	<b>FY2009 H.2 increase over FY2008 GAA</b>	<b>Pct. increase</b>
Chapter 70	\$3,725,671,328	\$3,948,824,061	\$223,152,733	6.0
Veterans benefits	15,165,374	20,904,223	5,738,849	37.8
State owned land	28,300,000	30,300,000	2,000,000	7.1
Lottery	935,028,283	810,875,000	(124,153,283)	NA
Gaming proceeds	—	124,153,283	124,153,283	NA
Additional assistance	379,767,936	379,767,936	—	0.0
School building authority	634,700,000	702,000,000	67,300,000	10.6
Other Cherry Sheet items	340,440,913	352,569,564	12,128,651	3.6
<b>Total</b>	<b>\$6,059,073,834</b>	<b>\$6,369,394,067</b>	<b>\$310,320,233</b>	<b>5.1</b>

Prepared by Brian Gosselin at the Executive Office for Administration and Finance. For more information visit: [www.mass.gov/budget/governor](http://www.mass.gov/budget/governor).

**Figure 1**

**SomerStat: Strengthening Somerville**

continued from page two

school on one of the tightest construction schedules in recent school project history in the commonwealth. The monitoring greatly facilitated an on-time and significantly under budget project completion.

The launch of Somerville's 311 call center was facilitated by SomerStat and included a design of what the center would do; selection of an issue-tracking software, and hiring of the city's first 311 director.

SomerStat convened a Police Advisory Group, chaired by Scott Harshbarger, and attended by the now Boston Police Commissioner Ed Davis and the now Boston Police Chief Thomas Robbins. SomerStat tracked implementation of the Police Advisory Group's recommendations. The three-year reform process resulted in an ambitious reorganization of the department that allows for geographic command and increased civilianization of positions.

**SomerStat's Start**

Mayor Joseph A. Curtatone ran for mayor in 2004 on a platform of management reform, including a promise to implement SomerStat. His hope was to provide the best service possible, given the city's severely constrained fiscal context.

Cuts in state aid had hit the city hard because Somerville relies so heavily on state financial support. State aid represented 42.5 percent of the city's revenue base in FY00, but only 34.1 percent by FY06. At the same time, while revenue growth has fallen, fixed costs and employee benefits have continued to rise.

To prosper in this fiscal environment, the mayor believed, Somerville needed the best possible management. This, he thought, required having more accurate and timely data to make decisions and the ability, through forums and analysis of the data, to use it to make better decisions.

Immediately after his inauguration, the mayor brought key staff to Baltimore to learn how then Mayor Martin O'Malley had so successfully built and used the CitiStat program in Baltimore. After this visit, the Rappaport Institute for Greater Boston placed a public policy fellow recipient in Somerville for the summer of 2004. The fellow helped the mayor's office write job descriptions and develop a budget for a CitiStat program for Somerville. The SomerStat director was hired in the fall and immediately after, SomerStat meetings began.

**SomerStat Staff and Budget**

Mayor Curtatone launched SomerStat in September of 2004 by hiring a director and a senior analyst. As SomerStat has taken on more functions and departments, more staff have been added. Today's staffing includes two senior analysts, a junior analyst, a grant-funded position and the director. The department's budget was \$149,751 in FY06 and \$208,638 in FY08.

**The Keys to a Successful Stat Program Launch**

Based on Somerville's trials and errors, SomerStat staff has identified the following as factors key to the successful implementation of a Stat program.

*1. Commitment of Executive Office:* SomerStat is part of the mayor's office. Each morning, SomerStat staff brief the mayor on any issues that require a decision or follow up. The SomerStat Staff is recognized as acting with the mayor's authority. Without this authority and support, it would be hard to convince managers to take the meetings and task tracking seriously.

*2. Consistency of Message and Meetings:* In the first months of our launch, SomerStat and the mayor's office immediately established a set of expectations about meetings (e.g. start/stop time, hand-outs, agenda, participants' roles and follow-up). We have been "relentless" about upholding those expecta-

tations. This structure gives the program credibility.

*3. Incremental Progress and the Use of Existing Data:* The Stat model does not require any special software. To do our data analysis and extraction, we use MS Office Suite products (Access, Excel). The simplicity of the tools makes a Stat program easy to launch quickly.

*4. Partnerships with Academia:* SomerStat attributes many of its successes to academic partners, such as the Rappaport Institute, which helped us review best practices and provided fellows to carry out major city projects.

*5. Dedicated SomerStat Staff with Specific Expertise:* SomerStat staff includes people with significant data handling experience. We believe it is difficult to launch a Stat program without at least one data-savvy person working full-time on running the program.

*6. Leadership of Core Management Departments:* The SomerStat process works best with involvement of core management departments (e.g. personnel, legal, finance).

**Visit SomerStat**

SomerStat has had many visitors from other municipalities and welcomes anyone to sit in on our SomerStat meetings. SomerStat would also be happy to share any of our databases or other materials. It is our hope that, if other municipalities launch Stat programs, it will be easier to share data across communities and better learn from each other. As other municipalities regularly study data, we could potentially begin to create benchmarks across cities, so as to identify needed improvements and better understand the problems common to municipalities in the region and like regions.

For more information, contact: Stephanie Hirsch, SomerStat Director, 617-625-6600 (ext. 2103), shirsch@ci.somerville.ma.us.

continued on page twelve

**Budget Proposal***continued from page ten*

The state's tax revenue is expected to have a base growth of 3.8 percent. The 6 percent increase to Chapter 70 aid is the largest increase in state spending outside of Medicaid.

Payment in Lieu of Taxes (PILOT) reimbursements to municipalities for state-owned land would increase by \$2 million, or 7.1 percent, in this proposed budget. (PILOT program reimburses 292 communities.)

Additional Assistance remains flat at \$379 million.

Due to an anticipated additional 755 needs-based veteran cases in FY09, from 574 in FY08, reimbursement to municipalities for veteran's benefits will increase by \$5.7 million to a total of \$20.9 million.

The School Building Authority would see a 10.55 percent increase (\$673 million), bringing the total SBA appropriation to \$702 million, under Governor Patrick's proposed budget.

In budget documents, Governor Patrick's team continues to push their February, 2007 Municipal Partnership Act (MPA) legislation as part of their local aid package. Pieces of the legislation have not been taken up by the legislature. The governor suggests that MPA contains three revenue sources which could raise a total of \$223 million, which would go back to municipalities: telecommunications pole and wire exemptions holds \$78 million (a recent decision by the Appellate Tax Board may result in changes); a local option 1 percent meals tax could raise up to \$125 million; and an increased local option hotel/motel tax hike from 4 percent to 5 percent bringing in an estimated \$20 million, according to the administration's budget documents. ■

**Correction**

January's focus article, "The Cost of School-Based Medicaid in Massachusetts," had both incorrectly labeled corresponding data and misleading references to the data in the body of the article.

The data on pages five and six was incorrectly labeled "Total School-Based Medicaid," when it was actually historical data on what schools had claimed for Administrative Activity Claiming reimbursements only. The data did not include the other type of Municipal Medicaid reimbursement known as Direct Services Claiming and was therefore not a "total."

Under Medicaid's new rules, as of July 1, 2008, Local Educational Authorities will no longer be reimbursed for the majority of costs associated with the Administrative Activity Claiming component of Municipal Medicaid (see full article for details). However, no changes have been made to Municipal Medicaid's Direct Services Claiming reimbursements.

The January edition of City and Town has been corrected and reposted online. If you have any further questions regarding this focus please contact City and Town via e-mail at [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us). ■

**SOL Appeal***continued from page three*

must determine whether the commissioner's methodology could be applied to every other city and town with state owned land in such a manner as to produce values which reasonably approximated fair cash value.

Weighing the evidence presented by both sides, the ATB concluded that local zoning was not uniform among the Blue Hills Reservation communities because the other communities, unlike Quincy, permitted at least limited development on their open space zoned land. Quincy, however, in its bylaw, expressly precluded any development

on land zoned "open space." According to the ATB, this distinction was critical since the purpose of the state owned land program was to approximate value with a mass appraisal approach, which looked exclusively to local zoning regulations. The ATB held that the commissioner's valuation methodology based on local zoning complied with M.G.L. Ch. 58 Sec. 13 and, in the case at hand, was properly implemented.

Consequently, the ATB rendered its decision in favor of the commissioner of revenue. ■

**SomerStat: Strengthening Somerville***continued from page eleven***Other Resources**

Here are some agencies that have helped us launch and grow SomerStat:

- [Baltimore's CitiStat](#) hosts many visitors from municipalities who are interested in CitiStat and 311.
- [The Rappaport Institute](#) has published articles and runs workshops relating to Stat programs.
- [Harvard Professor Bob Behn](#) researches what makes Stat programs successful. Professor Behn runs seminars and produces reports for practitioners.

• [The Worcester Regional Research Bureau](#) carries out extensive work collecting and analyzing resident feedback data to use for municipal decision making. Also, the WRRB is implementing a data-sharing benchmarking project for municipalities.

• [National Center for Civic Innovation](#) helps municipalities develop performance-based budgets.

• [The GASB](#) has a site with extensive information on performance reporting. ■

# DLS Notices

## Municipal Calendar

### March 1

**Personal Property Owner:** Submit Form of List

**Non-Profit Organization:** Final Filing Date for 3-ABC Forms

### March 31

**State Treasurer:** Notification of Quarterly Local Aid Payment on or Before March 31

### April 1

**Collector:** Mail 2nd Half Semi-Annual Tax Bills

**Taxpayer:** Deadline for Payment of Semi-Annual Bill Without Interest

### May 1

**Taxpayer:** Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest

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

**Accountant/Treasurer:** Notification of Amount of Debt Due in Next Fiscal Year

### 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

**Assessors:** Determine Valuation of Other Municipal or District Land

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

### June 10

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

### June 15

**DOR Commissioner:** Determines and Certifies Pipeline Valuations

### June 15

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

**Assessors:** Make Annual Preliminary Tax Commitment

### June 20

**Assessors:** Final Date to Make Omitted or Revised Assessments

### June 30

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

**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 ■

## DLS Gateway Update

Dave Davies, Director of Information Technology



Following successful pilot testing, assessors in all 351 cities and towns received notice that DLS had updated permissions for their Gateway accounts. This enables assessors to submit LA3 Real Estate sales information online for both the 2008 Equalized Assessed Valuation (EQV) process and for FY2009 revaluation certifications. Assessors also received instructions detailing "10 Easy Steps" to submit these sales in bulk online. The updated permissions also allow local assessors to enter, analyze, submit, and track all forms associated with the upcoming FY09 Tax Rate setting process. DLS expects that experience submitting LA3 data will familiarize and therefore prepare assessors for online Tax Rate submissions through Gateway later in the year. ■

## ***DLS Profile***

# **Jim Paquette**

**S.J. Port, Director of Policy and Communication**

For Jim Paquette, “life is a series of word problems.” Paquette explains that the key is having, “the logic to work your way through problems.”

Born and raised in Worcester proper, Paquette moved with his parents and five siblings to Shrewsbury at 14, where he attended Shrewsbury High School. He went on to major in mathematics at Worcester State College.

His background led him to a management training program track at People’s Savings bank, where he became a real-estate appraiser.

After a decade in appraisal, just as the economy burst, he went to work as a wine buyer.

Although he enjoyed learning the complexity of wines, he returned to his mathematical training by taking a job with the Worcester Assessor’s office. He found he enjoyed revaluation work on residential and personal property, specifically modeling the residential property values.

“I liked getting back to more complex math. It’s one of the things I find exciting about working here [at DLS],” said Paquette.

After working in Worcester, Paquette worked in the Woburn Assessor’s office for 11 years until joining the Division of Local Services’ Bureau of Local Assessment in August of 2006.

Having worked on appraisals and assessments in both Worcester and Woburn for almost two decades, Jim was well-prepared for the work BLA does. Paquette enjoys both the work he does for DLS’s Bureau of Local Assessment and his new colleagues. He made the move from municipal to state work when he found himself ready for change and in need of a new type of challenge. He enjoyed the type of work he was doing but wanted a new setting and a new perspective from which to do the work. The opportunity to take a state-level perspective excited Paquette. Paquette realized a secondary plus to joining DLS was the opportunity to work in Boston. A life-long resident of the commonwealth, he knew almost nothing about its “hub.”

“I was excited to learn where Storrow Drive would take me; I wanted to get to know Boston.”

He has been encouraged by the process and cooperation among the BLA staff. “I like our process for performing mathematical operations; I like creating these, we’re doing one for land schedules right now.”

When not working with the BLA team at DLS, Jim can be found cooking for his wife and daughter or planning travel

excursions. Paquette’s wife, Cindy, a manager at Millipore, often travels for work. Now that their daughter, Addie, is 10 they’ve begun taking her along — something the whole family is enjoying immensely. When in France last year, Paquette says, Addie was entranced by Notre Dame Cathedral and enamored with real French food. Assuming Addie’s fast ball doesn’t “cripple” her father, the family hopes to spend Christmas 2008 in London together.



**Jim Paquette**

Bureau Chief Marilyn Browne, is very pleased to have Jim Paquette in the Bureau. He has been a great addition with his expertise in the areas of personal property and commercial and industrial property valuation. Additionally, Paquette is a whiz in developing macros to help staff and local assessors. Jim saw several needs and promptly went about solving them. For instance, he developed a macro that automatically manipulates property sales data and then does statistical analyses. That frees our appraisal staff from as much as a days worth of tedious work in a large community and lets them spend their time productively analyzing the results.

He developed another macro that makes it easy for assessors to submit real estate sales data to the Bureau. This macro cleans up a myriad of formatting issues that make it difficult for assessors to submit their sales data for certification and equalized valuation studies. The most recent creation is a macro that will be made available to local assessors to test their land schedule development. It will, with the push of a button, let them know if they have problems in any of their neighborhood and exactly where the issues are.

“Having another proactive problem solver in the Bureau is a pleasure,” says Browne. ■

### **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](http://www.mass.gov/dls)
- e-mail: [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us)
- telephone: 617-626-2300
- mail: PO Box 9569, Boston, MA 02114-9569