

City & Town

Christopher C. Harding, Commissioner • Sean R. Cronin, Senior Deputy Commissioner of Local Services



By the Numbers

City & Town provides updates on the progress of the tax rate and certification season while also allowing you to follow the tax rate setting process in real time. Thanks to our Municipal Databank staff, this public information is available 24/7 by [clicking here](#).

November 7th, 2019

Prelim. Certifications Approved: 47

Final Certification: 31 (of 72 total)

LA4 Approved: 210 (240 submitted)

LA13/ New Growth Approved: 207 (235 submitted)

Tax Rates Approved: 50

Balance Sheets Approved: 205

Total Aggregate Free Cash Approved: \$1,056,070,480

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Snow and Ice Update: FY2018 Expenditures

Matt Andre - Bureau of Accounts Field Representative

Tony Rassias - Deputy Director of Accounts

This article updates a [September 6, 2018 City & Town](#) review of snow and ice expenditures for FY2017 and prior fiscal years. We will once again review the current law, [G.L. c. 44, § 31D](#) that allows cities and towns to expend funds in excess of appropriation for snow and ice removal provided certain preconditions are met, illustrate an example of the current law and look at budget and expenditure data obtained from FY2018 annual reports submitted to the Bureau of Accounts on an unaudited basis.

If you would like to review a brief history of how the current snow and ice removal law came to be, please read our September 6 article.

The Current Law: Chapter 44, § 31D

Under current law, if a city or town appropriation for snow and ice removal

Important Dates & Information

2019 "What's New in Municipal Law" Materials Now Available Online

Recently, the Division of Local Services (DLS) legal staff presented its annual "What's New in Municipal Law" seminars. We want to thank all the local officials and interested individuals who took the time to join us in both Holyoke and Randolph. For those unable to attend, please click here to view the [presentations](#). We hope you enjoyed the day.

EEA Funding Opportunity - Municipal Vulnerability Preparedness Program Planning Grants

The Executive Office of Energy and Environmental Affairs (EEA) is pleased to open applications for a new round of MVP Planning Grant proposals. Through MVP Planning Grants, the Commonwealth awards communities funding to complete vulnerability assessments and develop action-oriented resiliency plans.

The program helps communities define extreme weather and natural and climate related hazards; understand how their community may be impacted by climate change; identify existing and future vulnerabilities and strengths; and develop, prioritize, and implement key actions. State-certified MVP providers offer technical assistance to communities in completing the assessment and resiliency plans. Communities who complete the MVP planning process become certified as an MVP community and are eligible for MVP Action Grant funding. For more information, including the link to

equals or exceeds the appropriation for snow and ice removal in the previous fiscal year, the city or town appropriation for this purpose may be legally overspent after approval by the city or town's chief administrative officer (CAO). For this purpose, CAO is defined as the "mayor of a city and the board of selectmen in a town unless some other local office is designated to be the chief administrative officer under the provisions of a local charter." The account deficit as of June 30 may be eliminated by taxation without appropriation by the community's legislative body, unless otherwise provided for.

The city or town annual Snow and Ice Report must be submitted to the Bureau of Accounts by September 30.

If the conditions required to permit deficit spending under [G.L. c. 44, § 31D](#) are not met, then the fundamental rule of municipal finance under [G.L. c. 44, § 31](#) applies and liabilities and expenditures in excess of appropriation (deficit spending) are prohibited.

Example

The accounting officer informs the CAO that the snow and ice removal budget may need an extra \$100,000 by fiscal year end. The CAO asks whether this year's total snow and ice removal appropriation is equal to or more than last year's and determines that this fiscal year's annual budget appropriation for snow and ice removal was \$1,000,000, supplemented with an additional appropriation of \$50,000 during the fiscal year and that last fiscal year's annual budget appropriation was also \$1,000,000, supplemented with an additional appropriation of \$200,000 during the fiscal year.

The accounting officer explains that it is the position of the Division of Local Services (DLS) that it is the previous fiscal year's original appropriation for snow and ice removal that must be equaled or exceeded by this year's original appropriation. The CAO then grants approval to deficit spend by the \$100,000. The actual amount deficit spent as of June 30th is \$95,000. Because the deficit spending is authorized under [G.L. c. 44, § 31D](#), the legal \$95,000 deficit is reported by the accounting officer to the assessors to be raised on the tax rate recapitulation (tax recap) for the next fiscal year, if not otherwise provided for.

Had the current fiscal year's appropriation been less than \$1,000,000, the \$95,000 deficit would not have been authorized under [G.L. c. 44, § 31D](#) and would have been an illegal appropriation deficit. In the case of an illegal appropriation deficit, unless corrected prior to year-end through transfer or appropriation of unexpended reserves, the deficit would be reported by the accounting officer to the assessors to be raised on the tax recap for the next fiscal year and it would also be a reduction to the community's next free cash calculation.

In this example, note that:

- the accounting officer requested permission from the CAO to deficit spend;
- after determining that the amount of the fiscal year's appropriation for snow and ice removal is equal to or exceeded the previous fiscal

the RFR on COMMBUYS see the [MVP Planning Grant webpage](#). The Planning Grant response period will be open on a rolling basis until 4pm on January 15, 2020, but early application is encouraged.

EEA Funding Opportunity - Municipal Vulnerability Preparedness Program Action Grants

EEA is also pleased to open applications for a new round of MVP Action Grant proposals. Action Grants provide designated MVP Communities funding to implement priority adaptation actions identified through the MVP planning process or similar climate change vulnerability assessment and action planning that has led to MVP designation.

Projects are required to use best available climate data and projections. Projects that propose nature-based solutions or strategies that rely on green infrastructure or conservation and enhancement of natural systems are preferred. Applicants can request up to \$2M in funding (regional proposals may request up to \$5M), and a 25% match of the total project cost is required. For more information, including the link to the RFR on COMMBUYS see the [MVP Action Grant webpage](#). Action Grant proposals are due by 2:00 p.m. on November 14.

The MVP Program has four regional coordinators ready to assist all communities (no matter the region) in relation to this funding round:

Southeast MVP Regional Coordinator: Courtney Rocha,

year's appropriation, the CAO granted approval to deficit spend up to a certain amount;

- the current fiscal year's original annual budget appropriation for snow and ice removal is compared to last fiscal year's original annual budget appropriation without including any supplemental appropriations;
- the accounting officer reported the \$95,000 deficit to the assessors to include in the next fiscal year's tax rate without appropriation (if the \$95,000 deficit is otherwise provided for, the accounting officer would have also reported this to the assessors, but the amount would not be added to the tax recap by the assessors when setting the next year's tax rate.

Snow and Ice Removal Budgets

For FY2018, 351 communities reported total original snow and ice removal budgets of \$126.5 million, about \$5 million or 4.1% over the same original budgets in FY2017. Original budgets are considered those appropriated at a community's annual town meeting or included in the annual city budget prior to providing any further supplements.

In total, the FY2018 original budget in 344 communities either equaled or exceeded their original FY2017 budgets, while 7 budgeted less. Details reveal that in 202 communities, the original budget equaled the previous fiscal year's budget and exceeded it in 142 communities. Remember that G.L. c. 44, § 31D allows communities that equal or exceed their previous fiscal year's budget to legally overspend it with the approval of their community's CAO and provide for the June 30 deficit on the next tax recap without appropriation.

Snow and Ice Removal Budgets Supplemented

During FY2018, 260 communities supplemented their FY2018 original budgets by \$82.7 million. Most cities and towns consider supplementing their original snow and ice removal appropriation later in the fiscal year depending upon the severity of the winter. Four communities reduced their original budgets by \$499,182 netting total supplements to \$82.2 million.

Total FY2018 original snow and ice removal budgets plus supplements equaled \$208.7 million. They ranged from a low of \$1,500 in Gosnold to a high of \$27.3 million in Boston. The median supplemental addition to the original budget for those doing so was \$147,799. The median total original snow and ice removal budget as supplemented for all 351 communities was \$290,191.

Snow and Ice Removal Dollars Spent

FY2018 snow and ice removal expenditures totaled about \$228.5 million. The following graph shows spending dollar amounts by level of spending and the number of communities within that level.

courtney.rocha@mass.gov,
 617-877-3072
 Northeast MVP Regional
 Coordinator: Michelle Rowden,
michelle.rowden@mass.gov,
 978-242-1358
 Greater Boston MVP Regional
 Coordinator: Carolyn
 Meklenburg,
carolyn.meklenburg@mass.gov,
 617-626-7825
 Central MVP Regional
 Coordinator: Hillary King,
hillary.king@mass.gov, 508-
 849-4016



Other DLS Links:

[Local Officials Directory](#)

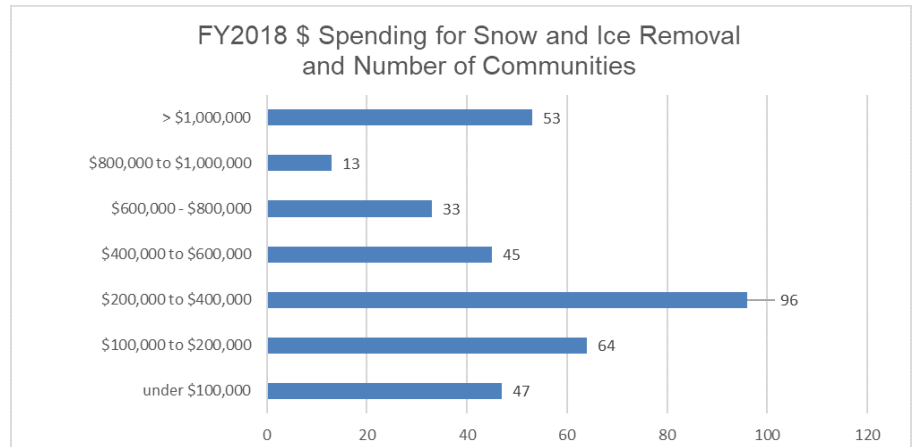
[Municipal Databank](#)

[Information Guideline Releases \(IGRs\)](#)

[Bulletins](#)

[Publications & Training Center](#)

[Tools and Financial Calculators](#)



Details reveal that the original budget in 303 communities would have been insufficient to cover FY2018 expenditures without further supplement.

Snow and Ice Removal Dollars in Deficit

Cities and towns that do not sufficiently supplement their original snow and ice appropriation may end the fiscal year with an appropriation deficit which must be eliminated prior to the setting of the next tax rate.

For FY2018, despite any additional supplement provided, 81 communities reported a total deficit of \$21.9 million. As allowed by G.L. c. 44, §31D, 77 communities included an amount to be provided by taxation without appropriation on their FY2019 tax recap while four others eliminated their deficit by appropriation or transfer.

The 81 deficit amounts were reported as follows:

- 4 greater than \$1 million;
- 6 between \$500,000 and \$1 million;
- 45 between \$100,000 and \$500,000; and
- 26 less than \$100,000

Conclusion

Whether it ends up snowing this winter at a new record level or not, hopefully your city or town has prepared and updated if needed a snow and ice removal policy well ahead of time that communicates to all, employees and citizens, what their responsibilities will be in the event of a storm.

Will next winter be more severe or possibly milder than the last one? Who knows? We'll have to wait and see.

Ask DLS: Motor Vehicle Excise - Exemptions

This month's *Ask DLS* features recurring frequently asked questions concerning motor vehicle exemptions, including exemptions for vehicles that

are owned and for vehicles that are leased. Please let us know if you have other areas of interest or send a question to cityandtown@dor.state.ma.us. We would like to hear from you.

What individuals, organizations or other entities are exempt from motor vehicle excises for vehicles they own and register?

Under the motor vehicle excise statute, the following individuals, organizations or entities qualify for exemption from motor vehicle excise assessed on vehicles they own and register. [G.L. c. 60A, § 1](#).

A. Governments – The United States, the Commonwealth of Massachusetts or any political subdivision of the Commonwealth is exempt from excise assessed on all vehicles it owns and registers.

B. Charitable or Religious Organizations – A charitable or religious organization that qualifies for an exemption from personal property taxes under [G.L. c. 59, § 5, Clause 3](#) or [10](#) is exempt from the excise assessed on all vehicles it owns and registers.

C. Disabled or Blind Veterans – A veteran is exempt from the excise assessed on one vehicle the veteran owns and registers for personal, non-business use if:

1.) The veteran was honorably discharged from peacetime or wartime military service.

2.) The veteran must be disabled due to that service under one of the following standards:

a.) Veterans Administration certifies that due to military service the veteran:

(1) Has actually lost at least one foot or hand,

(2) Has a permanent loss of use of at least one foot or hand, or

(3) Has permanent impairment of vision meeting certain specifications in at least one eye (legal blindness).

OR

b.) The Medical Advisory Board within the Registry of Motor Vehicles (RMV) has determined that the veteran has a permanent service-connected disability. The MAB determination is evidenced by a (a) disabled veteran (DV) plate or (b) MAB letter notifying the veteran of its determination. See [Bulletin 2015-01B, Motor Vehicle Excise Exemptions for Veterans – Revised Registry of Motor Vehicle Procedure](#). A veteran who qualifies and owns more than one vehicle may have the exemption applied to the vehicle of choice. A full exemption is granted even if the veteran is not the sole owner of the vehicle, e.g., co-owns it with his or her spouse. The surviving spouse of the veteran does not qualify for an exemption.

D. Prisoners of War and their Surviving Spouses – A veteran who was a prisoner of war, or the veteran's surviving spouse, is exempt from the excise for one vehicle the veteran or surviving spouse owns and registers for personal, non-business use if:

1.) The city or town has accepted this local option exemption. Acceptance is by vote of the legislative body subject to local charter. The exemption takes effect the January 1 after the calendar year the acceptance is voted.

2.) The Veterans Administration, or the veteran's discharge, documents that the veteran was held as a prisoner of war.

A veteran who was a prisoner of war and owns more than one vehicle may have the exemption applied to the vehicle of choice. A full exemption is granted even if the veteran is not the sole owner of the vehicle, e.g., co-owns it with his or her spouse. If the surviving spouse remarries, the exemption terminates.

- E. Massachusetts Servicemembers – A member of the military, National Guard or military reserves whose domicile is in Massachusetts is exempt from the excise assessed on one vehicle the servicemember owns and registers for personal, non-business use if the servicemember, guardsman or reservist is on active military duty and deployed or stationed outside Massachusetts for at least 180 consecutive days of the excise calendar year. If the service person is wounded or killed in an armed conflict, the 180 day limitation does not apply.

A servicemember, guardsman or reservist who qualifies and owns more than one vehicle may have the exemption applied to the vehicle of choice. A full exemption is granted even if the servicemember, guardsman or reservist is not the sole owner of the vehicle, e.g., co-owns it with his or her spouse. The surviving spouse of the servicemember, guardsman or reservist does not qualify for an exemption.

- F. Disabled or Blind Persons – A person, who is not a veteran, is exempt from the excise assessed on one vehicle the individual owns and registers for personal, non-business use if the person:

- 1) Has actually lost both legs or both arms,
- 2) Has a permanent loss of use of both legs or both arms, or
- 3) Has permanent impairment of vision meeting certain specifications in both eyes (legal blindness).

A disabled or blind non-veteran who qualifies and owns more than one vehicle may have the exemption applied to the vehicle of choice. A full exemption is granted even if the person is not the sole owner of the vehicle, e.g., co-owns it with his or her spouse. The surviving spouse of the person does not qualify for an exemption. The disabled individual will not qualify for the exemption if he/she does not both own and register the vehicle.

For example, if a parent of an otherwise qualified disabled child buys a vehicle and registers it in the child's name, the vehicle will not be exempt from the motor vehicle excise unless ownership of the vehicle is in the child's name.

May any individuals, organizations or other entities that qualify for excise exemptions on the vehicles they own and register under [G.L. c. 60A, § 1](#) obtain an exemption of the excise assessed on vehicles they lease?

Yes, all of the individuals exempt under state law from the motor vehicle excise on one vehicle they own and register for personal, non-business use may qualify for exemption on one vehicle they lease for that purpose instead. The excise is generally assessed to the owner-lessor, not the lessee, with the expenses passed on to the lessee by the terms of the lease. [See IGR 15-211, Motor Vehicle Excise Exemptions for Individuals Who Lease Vehicles.](#)

However, the only organizations or entities exempt under state law from the excise for vehicles they own and register that also qualify for exemption on vehicles they lease are charitable organizations that are not degree granting or diploma awarding educational institutions. However, this exemption only applies for vehicles leased for the full calendar year of the excise. [G.L. c. 60A, § 1.](#)

For example, a charitable hospital leases a motor vehicle beginning on July 1, 2018 and ending on June 30, 2021. The calendar year 2019 and 2020 excises assessed on the leased vehicle are exempt.

No other organization or entity is entitled to exemption of excises assessed on vehicles they lease.

For example, a town leases a motor vehicle for its police department beginning on January 1, 2018 and ending on December 31, 2020. There is no exemption of the calendar year 2018, 2019 and 2020 excises assessed on the leased vehicle.

MMAAA and MCTA Offer New Opportunities for Membership

**Massachusetts Municipal Auditors' and Accountants' Association
Massachusetts Collectors and Treasurers Association**

Massachusetts Municipal Auditors' and Accountants' Association

As highlighted in the Local Government Workforce Skills Gap Report of 2018, “An aging municipal workforce coupled with a limited pool of qualified replacements means cities and towns face the same challenge: identifying and attracting capable municipal finance employees.”

One tool to meet this challenge has been the opening up of attractive and affordable memberships in two key municipal associations charged with the education and training of municipal finance personnel.

The Massachusetts Municipal Auditors' and Accountants' Association (MMAAA) adopted into its by-laws a 2 year (renewable) Temporary Membership status for any undergraduate or graduate student looking into

the possible career path in municipal finance and/or anyone who can demonstrate Accounting or Financial skills/background who is interested in changing their career path.

All membership applicants shall be reviewed and voted on by the Executive Committee and shall be limited to such number as the Executive Committee may from time to time establish. This category would allow persons interested in obtaining a position within the finance offices of a city, town or district in the near future (as defined below) to attend any and all conferences during their membership term. For \$45 annually, this type of membership shall enjoy all the privileges of membership with the exception of the right to vote, hold office, and eligibility to take the CGA exam. Temporary membership shall be limited to 2 years; extension to be approved by the Executive Committee.

Our mission at the Massachusetts Municipal Auditors' & Accountants' Association is to facilitate the development of closer relationships and better understanding among those concerned with municipal accounting and finance in Massachusetts and support the discussion and analysis of problems relating to municipal finance under the laws of Massachusetts and discover other objectives of mutual interest between Massachusetts municipal accounting officers.

Please don't hesitate to contact Julie McCarthy, MMAAA President at 781-334-9420 or e-mail at jmccarthy@town.lynnfield.ma.us if you have any questions. Information can also be found on our website at <https://mmaaa.wildapricot.org/>.

Massachusetts Collectors and Treasurers Association

The Massachusetts Collectors and Treasurers Association (MCTA) created a special Student Membership so that anyone interested in learning about municipal finance, specifically becoming a municipal Treasurer or Collector can join our association and become part of our membership. The opportunity to delve into the benefits and function of municipal employment is open to:

- Students considering a career in municipal finance
- Other professionals looking for a new career path and/or anyone interested in learning and understanding the role of a municipal Treasurer or Collector.

The Student Membership, costing \$35 annually, allows any interested party to enjoy the privileges of membership with the exception of voting, serving as an officer, sitting on a committee, or obtaining certification. These privileges include:

- Attending any meeting, or educational seminar/school of the MCTA and networking with current Treasurers and Collectors to discuss:
- The practical day-to-day aspects of the positions; and
- The benefits of municipal employment

In addition to the Student Membership, the MCTA encourages any professional interested in municipal finance to attend our schools and

meetings. Any non-member attendee will be charged the non-member fee.

Our mission at the Massachusetts Collectors and Treasurers Association is to further the expectation of excellence and professionalism in municipal finance and in treasury and collection functions in particular. We support the discussion and fostering of relationships with all aspects of municipal finance, providing better understanding for the taxpayers and professionals of Massachusetts cities and towns.

More information can be found on our website at <https://www.masscta.com> or by contacting the MCTA's Executive Director Hillari Wennerstrom at (978) 952-6644 or via email at mctaed@gmail.com.

Improving Municipal Cybersecurity through Engagement and Collaboration

Meg Speranza – Massachusetts Cybersecurity Center Resiliency Program Manager

Since their inception, the MassCyberCenter and the Cyber Resilient Massachusetts Working Group (CRMWG) have worked together to bolster the Commonwealth's cybersecurity resiliency by bringing together public and private stakeholders from across the cybersecurity ecosystem to help municipalities improve their resiliency against cyber threats. In 2019, we made progress with four significant initiatives focused on municipal cybersecurity.

Municipal Cybersecurity Toolkit

In March 2019, the MassCyberCenter and CRMWG empaneled the Municipal Cybersecurity Sub-working Group to identify resources and provide guidance to improve the cybersecurity resiliency for 351 municipalities and their public and private partners. The Muni Sub-working group includes representatives from municipalities, the Western and Metro Boston Homeland Security Councils, and key state agencies concerned with municipal cybersecurity. For National Cybersecurity Awareness Month in October, the group launched a [Municipal Cybersecurity Toolkit](#) with resources and guidance to help municipalities take action to protect their municipal infrastructure against cyber threats. The group was focused on making the information contained in the Toolkit accessible for everyone concerned with municipal cybersecurity, especially those municipal leaders who are not familiar with information technology. For more information, check out masscybercenter.org.

Nichols Town Hall

Nichols College held an event for municipalities on October 16, in collaboration with the MassCyberCenter, called [Cyber Adversaries: What Municipal Leadership Should Know to Build a Cyber Secure and Resilient Commonwealth](#). The goal of this event was to give municipal leaders a better understanding of the risks facing their communities and concrete steps to improve their cyber resilience. Municipal leaders who responded to cyberattacks in their own communities talked about what they learned and how other cities and towns can apply those lessons to their cybersecurity

plans. Other topics discussed included domestic and international terrorist cyber threats, as well as the divergent goals of private and national state threats. A town hall forum was held at the end of the event to gather feedback from participants and provide guidance to municipalities. Key takeaways included:

- Cybersecurity is very complex, and municipalities have challenges communicating its value and importance between IT and leadership.
- Municipalities are eager for training and information on best practices specific for municipalities.
- School systems are often on separate networks from the municipality and have different cyber risks and requirements.
- The cyber risks around public utilities. i.e. power and water, are complex and sometimes challenging for the municipalities who are responsible for managing them.

Funding Program for Cyber Resiliency

On October 17, at the 2019 Massachusetts Cybersecurity Forum during Massachusetts Cybersecurity Week, [the governor announced a new program](#) to help the Commonwealth's 351 municipalities develop plans to bolster cybersecurity readiness or "cyber resiliency." The \$300,000 initiative, managed by the MassCyberCenter, will support a series of statewide workshops for municipalities that will provide the tools to develop or improve a municipality's incident response plan and facilitate collaboration with neighboring communities. The workshop environment will help facilitate collaboration and encourage municipalities to get to know each other. This funding will complement a parallel program the MassCyberCenter and cyber-focused state agencies are working on with the National Governors Association (NGA).

NGA Policy Workshop

In July 2019, [the National Governors Association \(NGA\) announced it was partnering with Massachusetts](#) to improve the cybersecurity posture of the Commonwealth's 351 municipalities by enhancing ongoing state cybersecurity initiatives. An NGA Policy Workshop team, led by MassCyberCenter Director Stephanie Helm, is gathering information about municipal cybersecurity through a survey administered by the Massachusetts Municipal Association and a listening tour—meetings with local municipal leaders across the state—to hear about their experiences with cybersecurity. This new statistical and anecdotal data will help the team develop an action plan to enhance ongoing state initiatives when it gathers in November for the NGA Cybersecurity Policy Workshop.

In a future issue of *City & Town* we will provide more information on the NGA Policy Workshop findings and results. Communities interested in learning more about the MassCyberCenter or cybersecurity should contact masscybercenter@masstech.org.

November Municipal Calendar

- Semiannual Tax Bills - Deadline for First Payment**
1 Taxpayer Per [M.G.L. c. 59, §§ 23D and 57](#), this is the deadline to pay the first actual or optional preliminary tax payment without interest in a semiannual community that mailed tax bills by October 1. If the bills were mailed after October 1, the deadline is 30 days after the mailing date.
- Semiannual Tax Bills – Deadline for Property Tax Abatement Application**
1 Taxpayer Per [M.G.L. c. 59, § 59](#), applications for abatement are due on the same date as the first actual tax installment for the year.
- Quarterly Tax Bills - Deadline for Paying 2nd Quarter Tax Bill**
1 Taxpayer Per [M.G.L. c. 59, § 57C](#), this is the deadline to pay the 2nd quarter tax payment without interest.
- Hold Classification Hearing (recommended date)**
1 Selectmen & Assessors The Board of Selectmen holds a public hearing at which the Assessors present information to assist it in determining whether to apply uniform or different tax rates to the various classes of real and personal property.
- Deadline to Submit Schedule A**
30 Accountant Failure to file Schedule A to BOA by November 30 may result in the withholding or forfeiture of state aid.
- Submit Tax Recap and all Schedules to BOA**
30 Assessors
- Notification of Monthly Local Aid Distributions**, see [IGR 17-17](#) for more cherry sheet payment information, monthly breakdown by program is available [here](#).
- 30 State Treasurer

To view the municipal calendar in its entirety, please [click here](#).

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Editorial Board: Sean Cronin, Donnette Benvenuto, Linda Bradley, Paul Corbett, Theo Kalivas, Ken Woodland and Tony Rassias

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