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



April 1st, 2021



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DLS Hiring for Municipal Finance Analyst & Website and User Experience (UX) Specialist Positions

The Division of Local Services seeks applications for two positions within its Data Analytics and Resources Bureau. Both positions are "work from home" with occasional in-office collaboration using shared workspace.

Changes at DLS

Sean Cronin - Senior Deputy Commissioner of Local Services

Happy April! I know it's a crazy time of year for local officials in "normal" times, filled with budget meetings, town meetings, council hearings, and so many other commitments. Add to that the challenges associated with the pandemic and I can only imagine just how hectic things are. On behalf of all of us at DLS, I wish you the best over the next few months as you work toward a FY22 budget and tax rate, close a fiscal year, open a new fiscal year, work with your auditors and begin the free cash certification and Schedule A processes. We at DLS appreciate and respect the work you do in cities and towns across the Commonwealth and are ready and available should you need our assistance, guidance, and support. Please don't hesitate to reach out.

As we transition from winter to spring, I want update you on some changes we're undergoing here at DLS. After very successful careers, three of our bureau chiefs are retiring in the coming weeks and months. Joanne Graziano from our Bureau of Local Assessment, MJ Handy from our Bureau of Accounts and Patricia

Municipal Finance Analyst

The successful candidate will review, prepare and analyze financial data critical to the operation of Massachusetts cities and towns. Responsibilities include:

- Ensuring the timely, accurate monthly distribution of local aid, and create the future local aid estimates used in determining municipal budgets
- Identifying trends and create projections related to municipal finance
- Working with our visualization and reporting team to create datasets that produce engaging, actionable analyses used by local officials.

Click here for more information.

Website and User Experience (UX) Specialist

DLS seeks an enthusiastic web professional with user experience credentials to help manage and improve our digital presence. Responsibilities include:

- Optimizing our web pages for improved UX and to place our content high in search results
- Monitoring and using website feedback and analytics to provide insights to managers that will drive our optimization efforts
- Leading design and implementation of a content management plan to keep our material relevant, accurate and organized
- Developing a strong understanding of how our users interact with our products, to drive future initiatives

Click here for more information.

Municipal Vulnerability Preparedness (MVP) Program FY22 Funding Round Now Open

Municipal Vulnerability Preparedness Program Planning Grants

The Executive Office of Energy and Environmental Affairs (EEA) is seeking proposals for Municipal Hunt from our Bureau of Municipal Finance Law are leaving state service. Please join me in offering them well-deserved congratulations! It's been a fantastic personal experience to have worked with Joanne, MJ and Patricia over the past six years and I'd like to acknowledge each of them individually for their hard work, dedication and professionalism.

- When I first arrived at DLS, I viewed the assessing world through the lens of finance and budgeting. Joanne introduced me to both the art and science of professional assessing. I'm continually grateful for her knowledge, willingness to teach and share it, and her deep respect for and commitment to the assessing profession. I will greatly miss her passion for the world of assessing and the critical role it plays in ensuring uniformity and equity in the assessment of property taxes.
- MJ guided the Bureau of Accounts through a very important transitional phase both before the pandemic (development/implementation of the Municipal Modernization Act) and during it. Her experience and perspective, including personal knowledge of the challenges of smaller-sized communities and how regional schools operate, has informed many of our decisions during her time at DLS. MJ is always game to take on tasks both big and small and I've always appreciated her insights and perspective.
- Patricia has also served as a transitional leader in the Bureau of Municipal Finance Law. Her deep understanding of municipal finance law coupled with her personal experiences in local government as a locally elected official enabled her to ensure that DLS maintains a critical and appropriate presence in the regulatory landscape. She played a key role in the development of the municipal finance law changes enacted last spring to help municipalities operate during the pandemic.

The leadership Joanne, MJ and Patricia have displayed over the past year during such unprecedented times speaks clearly to their talents, dedication and love of public service. It has been my

Vulnerability Preparedness (MVP) Planning Grants, which provide support for Massachusetts cities and towns to complete climate vulnerability assessments and develop action-oriented climate 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-trained MVP providers offer technical assistance to communities in completing the assessment and resiliency plans.

Communities that complete the MVP planning grant program become certified as an MVP community and are eligible for MVP Action Grant funding. The link to the COMMBUYS website hosting the RFR and required forms can be accessed through the new <u>MVP program</u> website.

Planning Grant applications are due by 4:00 p.m. on June 4, 2021 (via email, see RFR for details) for MVP planning processes that must be complete by June 30, 2022. Please reach out to

kara.runsten@mass.gov with questions.

Municipal Vulnerability Preparedness Program Action Grants

EEA is also seeking proposals for MVP Action Grants, which provide designated MVP Communities funding to implement priority climate adaptation actions identified through the MVP planning process or similar climate change vulnerability assessment and action planning that has led to MVP designation after EEA review.

Projects are required to use climate data and projections. Projects that propose nature-based solutions or strategies that rely on green infrastructure or conservation and enhancement of natural systems and that have robust community engagement plans are preferred. Applicants can request up to \$2 million in funding (regional proposals may request up to \$5 million), and a 25 percent match of the total project cost is required.

EEA recommends reading the RFR in full as there have been several updates to the Action Grant RFR from the last round; significant changes are outlined on page 1. The link to the COMMBUYS website hosting the RFR and required forms privilege to work with them and I wish them all the best in their future endeavors.

Currently, my top priority is filling these three critical positions with highly talented, capable people who will make the transition as seamless as possible. As we welcome new members to the DLS team, we'll make sure to keep you informed through introductions in *City & Town*. Once again, congratulations Joanne, MJ and Patricia! Thank you!

DLS Municipal Finance Training & Resource Center User Survey

The Division of Local Services has developed a short survey that will help us learn more about your experience using our online <u>Municipal Finance Training & Resource Center</u>. Your feedback will assist us in prioritizing and publishing future training resources. The survey is anonymous, consists of ten questions and takes around three minutes to complete.

To view the survey, please <u>click here</u>. Also, don't forget to <u>subscribe</u> <u>to the DLS YouTube page</u> for all our trainings and online resources. Thank you!

FY2021 Sewer Rate Relief Awards

Gerry Cole - Bureau of Accounts Public Finance Section

In March, the Division of Local Services (DLS) announced the FY2021 distribution from the Commonwealth Sewer Rate Relief Fund, established in 1993 under the provisions of <u>Ch. 29, §2Z of the</u> <u>Massachusetts General Laws</u>. This year, funds totaling \$1.5 million have been awarded to 37 Massachusetts governmental entities to mitigate sewer rate increases due to debt service obligations for qualified sewer construction projects. DLS issued the annual program announcement and application form as Bul-2021-1 in February of 2021. February 19, 2021 was stipulated as the can be accessed through the new <u>MVP program website.</u>

Action Grant proposals are due by 2:00 p.m. on May 7, 2021 (via online form, see RFR for details) for project proposals that must be completed by June 30, 2022, or June 30, 2023. Please reach out to kara.runsten@mass.gov with

questions.

Inspector General Offers Fraud Awareness Training

We will be presenting our Fraud Awareness Training on Wednesday, April 21, 2021. This one-hour webinar focuses on raising your fraud awareness and providing techniques to detect fraud in your jurisdiction. Registration will be open until Wednesday, April 7, 2021.

Learn the basics of fraud awareness and detection and how you can protect your organization from fraud, waste and abuse.

When:Wednesday, April 21, 2021Where:Online platform-Blackboard®Time:3:30 p.m. - 4:30 p.m.Cost:\$29

If you are interested in attending any of our winter/spring classes, you may register online. Additional registration options may be found at https://www.mass.gov/howto/register-for-an-mcppo-class. If you have any questions, please contact us at <u>MA-IGO-</u> <u>Training@state.ma.us</u>. We look forward to your participation!

Other resources available for you: Please watch our 21-minute YouTube video on Fraud Awareness and Prevention in the Workplace at <u>https://www.</u> youtube.com/watch?v=i58CofSv9jU

Farm Value Advisory Commission FY22 Recommended Chapter Land Values

The Division of Local Services has posted the Farmland Valuation Advisory Commission adopted range of recommended agricultural, horticultural, and forest land use values for the various categories of land classified under *Chapter 61 and 61A* for Fiscal Year 2022.

Please see below for the land rates and related information:

FY 2022 Chapter Land 61 and 61A Recommendations Notification to Assessors Farm Animal Excise requested date for submission of completed applications.

Applications were processed by DLS and the Department of Environmental Protection (MassDEP). MassDEP provided determinations of eligible indebtedness which is dependent upon the nature of a given project and its' financing. The statute requires that eligible indebtedness be debt issued on or after January 1, 1990 which has a final date of maturity more than 5 years after the date of issuance and which is incurred to finance or refinance the cost of planning, design or construction of a water pollution abatement project. DLS and MassDEP require that a debt service schedule be submitted for any loan for which eligibility is requested.

Projects receiving state grants are ineligible and certain other projects have their eligibility defined in §2Z. After full review, all projects were deemed eligible. The Sewer Rate Relief Fund is distributed on the same pro-rata basis to all eligible applicants. This percentage is then applied to the total eligible debt service of each applicant to calculate the award.

Awards are legally capped at 20% of eligible debt service, but for many years, the distribution has been based on the amount appropriated by the Legislature. For FY2021, applications listing 251 project loans and debt service were approved and grants were awarded to the Massachusetts Water Resources Authority (MWRA) for \$1,287,870. Two to local water and sewer commissions for \$68,495, three to sewer districts for \$15,273, and 31 cities and towns for \$128,362. Since FY94, the sewer rate relief program has distributed over \$500 million to governmental entities throughout Massachusetts.

(Editor's Note: Gerry Cole will be retiring on April 30th after 32 years of public service to the Commonwealth of Massachusetts. On behalf the entire Division of Local Services, the Editorial Board wishes him all the best and thanks him for his many years of hard work and dedication.)

Farmland Crop Development

Communities questioning the FY 2022 chapter land rates should contact the Bureau of Local Assessment at bladata@dor.state.ma.us.

Community Compact Efficiency & Regionalization Grant Program Now Open

The Efficiency & Regionalization grant program provides financial support for entities interested in implementing regionalization and other efficiency initiatives. The application period for the FY21 E&R Grant program opens on March 15th, 2021 and closes on April 15th, 2021.

To learn more, please click here.

OSD: Latest Issue of Buy the Way Now Available

Don't miss the March-April 2021 edition of <u>Buy the Way</u>, the monthly newsletter of the Operational Services Division (OSD).

Click <u>here</u> to get news and updates from OSD delivered to your inbox.

IGR Regarding 2021 Land of Low Value Limit

The Division of Local Services' Bureau of Municipal Finance Law has issued <u>Informational Guideline</u> <u>Release (IGR) 2021-2</u> containing the Calendar Year 2021 Adjustment In Land of Low Value Foreclosure Valuation Limit.

To review other recent DLS Bulletins and Informational Guideline Releases, please see <u>this page</u> on the DLS website.

IGR Regarding Betterments and Special Assessments

The Division of Local Services' Bureau of Municipal Finance Law has issued <u>Informational Guideline</u> <u>Release (IGR) 2021-1</u> containing guidance regarding Betterments and Special Assessments.

To review other recent DLS Bulletins and Informational Guideline Releases, please see <u>this page</u> on the DLS website.

Final 2020 Equalized Valuations (EQVs)

The Bureau of Local Assessment issued the final 2020 Equalized Valuations (EQVs), representing the

Data Highlight: Sewer Rate Relief Fund

DLS Data Analytics & Resources Bureau

Recently, the Division's Bureau of Accounts announced payments of \$1.5 million for the FY2021 Sewer Rate Relief fund. The Sewer Rate Relief fund provides relief to communities and sewer districts for the escalating costs of sewer service. Awards are based on eligible debt service submitted to the Bureau of Accounts. Sewer Rate Relief payments were first made in FY1994 and continue through FY2021, however, there were a few years that the program was not funded (FY2003, 2009-2011, 2013 and 2015). Over the course of the program, 149 communities and sewer districts have received relief from the fund and over \$500 million has been paid since FY1994. The payments made to communities and districts by fiscal year can be found on the DLS website by clicking <u>here</u>

Annually, the Bureau of Accounts issues a Bulletin to advise local officials on the purpose and process for applying for the current Sewer Rate Relief funds. The FY2021 Bulletin 2021-1 can be found <u>here</u>. Local officials looking for other payments and cherry sheet information can find it on the <u>DLS webpage</u>.

Ask DLS: Community Preservation Act - Part 10

This month's *Ask DLS* features Part 10 of frequently asked questions concerning the Community Preservation Act (CPA) and CPA funding for eligible community housing projects. Additional questions about the CPA will be featured in future editions of *City & Town*. For Part 9 of the series, see the <u>March 4th</u>, 2021 edition of *City & Town*. For additional guidance on the Community Preservation Act see <u>Informational Guideline Release (IGR) 19-14</u>. 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.

In general, what community preservation projects are eligible for funding under the CPA?

full and fair cash value of all taxable property for each municipality as of January 1, 2020 to the DLS Gateway website.

Access can be made directly from the Gateway landing page, by clicking on <u>LA19 Equalized Valuation</u> <u>Report.</u>

Massachusetts Dredging Program Grants

In February, the Executive Office of Housing and Economic Development will open the 2021 grant round of the <u>Massachusetts</u> <u>Dredging Program</u>, the

Commonwealth's first standalone grant program with focused funding to support saltwater dredging. Oneyear construction grants will be competitively awarded with a focus on shovel-ready projects that contribute to the economic significance, recreational value, public safety, and/or coastal resilience of Massachusetts' coastal harbors. All 78 Massachusetts coastal municipalities are eligible to apply. Applications are anticipated to be due in mid-March. Watch for details at <u>How to Apply</u>.

Housing Choice Initiative: Preliminary Guidance for MBTA Communities

Preliminary Guidance for MBTA Communities is posted <u>here</u> in response to changes in the Zoning Enabling statute (chapter 40A) enacted as part of the Economic Development Bond Bill and briefly described below.

The new section 3A of the Zoning Act states that an MBTA community shall have at least one zoning district of reasonable size in which multifamily housing is permitted as of right and meets other criteria set forth in the statute:

- Minimum gross density of 15 units per acre
- Not more than ½ miles from a commuter rail station, subway station, ferry terminal or bus station, if applicable
- No age restrictions
- Suitable for families with children.

The statute requires DHCD to issue guidelines that define compliance with this new section of the Zoning Act. Compliance criteria will be developed in consultation with affected MBTA communities and There are three community preservation project or asset categories: (1) open space (including land for recreational use); (2) historic resources; and (3) community housing. Under <u>G.L. c. 44B, § 5(b)(2)</u>, CPA funds may be appropriated for eligible projects on the recommendation of the Community Preservation Committee (CPC). These FAQs will discuss eligible "community housing" projects.

What is the definition of "community housing?"

"Community housing" is defined in <u>G.L. c. 44B, § 2</u> as "low and moderate income housing for individuals and families, including low or moderate income senior housing."

"Moderate income housing" is "housing for those persons and families whose annual income is less than 100 per cent of the areawide median income."

"Low income housing" is "housing for those persons and families whose annual income is less than 80 per cent of the areawide median income."

"Low or moderate income senior housing" is "housing for those persons having reached the age of 60 or over who would qualify for low or moderate income housing."

Areawide median income is determined by the United States Department of Housing and Urban Development.

For what purposes may CPA funds be spent regarding community housing?

The CPA clarifies allowable community preservation project expenditures through its definitions which are found in <u>G.L. c. 44B, §</u> <u>2</u>. As a result, the CPA definitions should always be reviewed when determining if an expenditure is allowable.

A.) Acquisition, creation and preservation - CPA funds may be spent for the acquisition, creation and preservation of community

other stakeholders.

For purposes of EOHED and DHCD grant programs, MBTA communities will be deemed to be in compliance with this new section until more detailed compliance criteria have been established.

All communities are eligible to apply for MassWorks or the Housing Choice Capital Grants Program in the upcoming 2021 grant cycle.

Cybersecurity and IT Health Check Programs

The Office of Municipal and School Technology has announced the following programs available to Massachusetts municipalities and schools. If you have any questions, please contact Catherine.Margues@mass.gov

Cybersecurity Health Check

The Cybersecurity Health Check Program provides opportunities for local government to access basic cyber security services at no cost.

These services can be a good first step in discovering, assessing and identifying cybersecurity gaps that could impact IT systems that support essential business functions. This is a rolling application.

IT Health Check

An IT Health Check is a high-level assessment of current IT assets. A Health Check can be a good first step in discovering, assessing and identifying gaps that could impact IT systems that support essential business functions.

The discovery will results in a completed score card that will identify the current state of critical IT systems, and platform and vendor agnostic suggestions. This is a rolling application.

DLS Links:

COVID-19 Resources and Guidance for Municipal Officials

Events & Training Calendar

Municipal Finance Training and Resource Center

Local Officials Directory

housing.

"Acquisition" is defined in <u>G.L. c. 44B, § 2</u> as "obtain[ing] by gift, purchase, devise, grant, rental, rental purchase, lease or otherwise." "Acquire" does not include a taking by eminent domain, except as provided under <u>c. 44B</u>.

"Creation" - There is not a specific definition of "creation" under the CPA; however, "creation" was defined by the court for CPA purposes in the case of <u>Seideman v. City of Newton, 452 Mass. 472 (2008)</u> to mean "to bring into being or to cause to exist."

"Preservation" is defined under <u>G.L. c. 44B, § 2</u> as "protection of personal or real property from injury, harm or destruction."

Examples

<u>Creation</u> of community housing - Funding for the construction of affordable housing units that will be subject to an affordable housing restriction held by the municipality pursuant to <u>G.L. c. 44B, § 12</u> in a mixed-use development is allowable, provided the community preservation funds are used only for the affordable units and for the proportionate share of costs incidental to creating the affordable housing on the site, i.e., site surveys, environmental assessments, architectural and engineering fees, permit processing fees, legal and accounting fees, and similar expenses that are typically included in an appropriation for a municipal construction project.

<u>Creation and Acquisition</u> of community housing - Funding for the municipality to acquire affordable housing restrictions on properties where the affordability restrictions have expired or are about to expire is allowable. <u>G.L. c. 44B, § 12</u>.

<u>Creation and Acquisition</u> of community housing - Funding for the municipality to acquire condominium units to be rented or later sold to income-eligible persons is allowable, provided the units are made subject to an affordable housing restriction to be held by the municipality. <u>G.L. c. 44B, § 12</u>. The proceeds of any rental or sale would be credited to the CP Fund. <u>G.L. c. 44B, § 7(iv)</u>.

Municipal Databank

Informational Guideline Releases (IGRs)

Bulletins

Publications & Training Center

Tools and Financial Calculators





<u>Creation and Acquisition</u> of community housing - Funding for a program to assist income-eligible persons make a down payment on a home in return for the municipality's acquisition of an affordable housing restriction on the unit is allowable.

B.) Support – CPA funds may be spent for the support of community housing.

"Support" of community housing "shall include, but not be limited to, programs that provide grants, loans, rental assistance, security deposits, interest-rate write downs or other forms of assistance directly to individuals and families who are eligible for community housing or to an entity that owns, operates or manages such housing, for the purpose of making housing affordable."

Examples

<u>Support</u> - By definition, expenditures in "support of community housing" must be "for the purpose of making housing affordable". <u>G.L. c. 44B, § 2.</u> As a result, the housing asset itself must be made affordable by the expenditure.

Support – CP funding is allowable for a rental assistance program where a municipality enters into an agreement with a nonprofit or local housing authority (LHA) to manage a program that includes landlords with suitable units and income-eligible tenants seeking affordable housing. The program documents include two coterminus contracts: (1) a housing assistance payment contract (contract) between the landlord and the nonprofit/LHA and (2) a lease between the landlord and the income-eligible individual (tenant). The lease requires that the tenant pay the landlord an "affordable" or "reduced" rent for the lease term. The contract requires the nonprofit/LHA to pay the landlord a rental assistance payment while the tenant occupies the unit. When added together, the total amount of the lease payment and rental assistance payment to the landlord will be equal to a fair market rent for the unit. The allowable costs of the program include the management fee to the nonprofit or LHA and the housing assistance payments to the landlords that participate in the program.

In this example, the housing unit is made affordable by the expenditure during the term of the contract with the landlord and the lease for the unit. In addition, funding would also be allowable for a last month's rent and/or security deposit paid to a landlord pursuant to a contract and lease under the above program, both of which are returnable to the CP Fund at the end of the lease/contract term. The payments by the municipality to the nonprofit or LHA to manage the rental assistance program would not be a violation of the *Anti-aid Amendment* because the payments are in exchange for management services provided by the nonprofit or LHA under the agreement. See <u>Commonwealth v. School Committee of Springfield</u>, 382 Mass. 665 (1981). (Municipalities should seek advice from their local counsel regarding the documentation needed to implement such a program.)

<u>Not allowable</u> - Funding to a nonprofit to provide housing counseling and foreclosure prevention services to income-eligible individuals would not be an allowable expense as "support" of community housing because a housing asset is not made affordable by the expenditure. Nor would the expenditure be allowable as "acquisition," "creation" or "rehabilitation" of community housing. It also would not be allowable as "preservation" of community housing because "preservation" is narrowly defined as "protection of personal or real property from injury, harm or destruction." <u>G.L. c.</u> <u>44B, § 2.</u>

<u>Not allowable</u> - Funding for an affordable housing needs assessment is not allowable as a community housing project expenditure because it does not acquire, create, preserve, rehabilitate, restore or support any particular housing asset. However, the needs assessment may be funded under the CPC's administrative and operating budget if it will assist the CPC in performing its statutory duties. (See IGR 19-14, Section V-B-1, for more information on annual operating expenditures of the CPC.)

C.) Rehabilitation or restoration of community housing - CPA funds may be spent for the rehabilitation or restoration of community

"Rehabilitation" is defined under G.L. c. 44B, § 2 as "capital improvements, or the making of extraordinary repairs, to historic resources, open spaces, lands for recreational use and community housing for the purpose of making such historic resources, open spaces, lands for recreational use and community housing functional for their intended uses including, but not limited to, improvements to comply with the Americans with Disabilities Act and other federal, state or local building or access codes; provided, that with respect to historic resources, "rehabilitation" shall comply with the Standards for Rehabilitation stated in the United States Secretary of the Interior's Standards for the Treatment of Historic Properties codified in 36 C.P.R. Part 68; and provided further, that with respect to land for recreational use, "rehabilitation" shall include the replacement of playground equipment and other capital improvements to the land or the facilities thereon which make the land or the related facilities more functional for the intended recreational use.

"Capital improvement" is defined as "reconstruction or alteration of real property that: (1) materially adds to the value of the real property or appreciably prolongs the useful life of the real property; (2) becomes part of the real property or is permanently affixed to the real property so that removal would cause material damage to the property or article itself; and (3) is intended to become a permanent installation or is intended to remain there for an indefinite period of time."

"Restoration" is not defined under the CPA and we are not aware of any cases defining "restoration" in the CPA context. In the absence of such an interpretation, we look to the usual and generally understood meaning of words from sources known to the legislature, such as use in other legal contexts and dictionary definitions. See <u>Seideman v. Newton, 452 Mass. 472, 477-478 (2008).</u> At websterdictionary.org, "restoration" is defined as "the act of restoring or bringing back to a former place, station, or condition."

Examples

<u>Rehabilitation</u> of community housing - Funding for "rehabilitation" as defined above (capital improvements or extraordinary repairs) to community housing can include replacement of kitchen cabinets, flooring, windows, doors and a roof, a fire alarm upgrade and improvements to comply with the Americans with Disabilities Act. However, CPA funding is allowable <u>only</u> when the property to be rehabilitated was acquired or created with community preservation funds. Additionally, the work must not fall within the CPA definition of "maintenance" as CPA funding is prohibited for maintenance. Nor will characterizing "rehabilitation" projects as "preservation" render a rehabilitation project eligible for CPA funding for community housing that was not acquired or created with community preservation funds. If the property was not acquired or created with community preservation funds, CPA funding for "rehabilitation" is not allowable. <u>G.L. c. 44B, §§ 2, 5(b)(2)</u>.

D.) Appropriations to an Affordable Housing Trust – CPA funds may be appropriated to a municipal affordable housing trust fund created by a municipality pursuant to <u>G.L. c. 44, § 55C</u>; however, the affordable housing trust may expend CP funds only for allowable community housing purposes. <u>G.L. c. 44, §§ 55C(a), (c)(1)</u>. If a community desires to appropriate funds to its municipal affordable housing trust fund for a specific project, for example, the rental assistance program described above, the CPC's recommendation and the legislative body's appropriation vote should restrict the use of the funds for that particular project.

Stay tuned for next month's *City & Town* for Part 11 in our FAQ series on the CPA where we will discuss allowable historic projects. For more information see <u>Informational Guideline Release (IGR) 19-14</u>.

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Contact *City & Town* with questions, comments and feedback by emailing us at cityandtown@dor.state.ma.us. To unsubscribe to City & Town and all DLS alerts, email dls_alerts@dor.state.ma.us.