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CITY & TOWN

Mitchell Adams, Commissioner
Joseph J. Chessey, Jr., Deputy Commissioner

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Education Reform and Accountability

written by Dieter Wahl

The Education Reform Act of 1993 had three major goals: to achieve an adequate funding level for all regional and local school districts over a seven-year period; to bring equity to local school spending efforts based on a community's ability to pay; and to improve student achievement. The financial components of the Act came about in part as a result of the *McDuffy*[1] case which alleged that the existing combination of state and local funding did not provide equal educational opportunities at the local level, particularly in poorer communities. The Education Reform Act sought to remedy this inequity by providing adequate state funding for all local and regional school districts and by mandating equity in local efforts based on a community's ability to pay. The legislature recognized that meeting the foundation targets in every school district would require a significant increase in state aid and appropriated a cumulative total of approximately $4 billion in additional aid for education from FY93 through FY99.

The Foundation Budget embodies the primary financial goals by establishing a target budget for every school district. The budget defines an adequate spending level based on a complicated formula heavily weighted towards student enrollment. The state Department of Education (DOE) issues individual spending requirements to all municipalities and regional school districts each year to ensure gradual but steady progress towards meeting the Fiscal Year 2000 goals. These goals are modest for school districts that are already near the foundation target and more aggressive for those that are not.

Annual financial spending targets consisting of both state aid and local contributions are expressed as "required net school spending" for each school district. The Education Reform Act made allowances for a community's ability to pay by basing the formula for their share on a community's equalized property values, and, therefore, its ability to raise taxes. Generally, communities with lower property values receive more state aid. As a result of education reform funding, the annual school budgets in some communities have increased by 30 percent or more, in some cases doubling their school budgets over a three-year period.

The Education Reform Act also included major non-financial initiatives designed to improve school management and curriculum content. Superintendents received additional management authority over school principals including the power to hire and fire, negotiate individual contracts, and set salaries and performance standards. Education Reform changed the role of school committees to increase oversight and policy development, while maintaining budget approval and the authority to hire and fire superintendents and assistant superintendents. The law encourages parent participation in the schools by requiring each school to create a school council to advise and assist the principal and participate in the development of school improvement plans. Most significantly, the Education Reform Act gave the local school committees the authority to decide how the additional school funds should be spent based on their needs and priorities.

In the FY99 budget, Chapter 70 state aid for education reached $2.5 billion largely as a result of education reform. The Massachusetts Taxpayers Foundation, in its 1996 report on education spending, stated that "high levels of school spending are no assurance that the goals of education reform will be achieved, but low levels of spending make success virtually impossible with little ability to hold administrators responsible for results." Recognizing that high levels of spending require an effective mechanism for monitoring progress and for holding educators accountable, the governor issued Executive Order 393 on February 20, 1997.

Executive Order 393 established the Education Management Accountability Board. The mission of the Board is "…to review, investigate and report on the expenditure of funds by school districts consistent with the goals of improving student achievement." The Secretary of Administration and Finance (A&F) serves as the chief of staff for the Board. The Secretary requested staff from the Department of Revenue and DOE to help fulfill the purpose of the Board and assemble an education reform audit team.

Education Reform Audits

The Education Management Accountability Board (EMAB) determines which school districts will be audited. The education reform audit team provides

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LEGAL

in Our Opinion

Residential Exemption

Last summer the Supreme Judicial Court rendered an important decision concerning the eligibility of tenant-shareholders of a housing cooperative corporation to receive a residential exemption. The case is *Born v. Assessors of Cambridge*.[1]

The General Laws permit an exemption of up to 20 percent of the average assessed value of all residential parcels within the community. The selectmen or the mayor, with the approval of the city council, decide whether to adopt this exemption, commonly known as the residential exemption.[2] The statute states "such an exemption shall be applied only to the principal residence of a taxpayer as used by the taxpayer for income tax purposes."

In the *Born* case, the Longview Corporation owned a six-story cooperative apartment building with 54 apartments located in Cambridge. A tenant-shareholder could occupy a specific apartment under a long-term lease. There were 54 shareholders who owned varying numbers of shares in the corporation depending on the size and location of their apartments. Each paid a pro rata share of the monthly upkeep and maintenance of the building, including real estate taxes, through monthly charges. For fiscal years 1991 and 1993 respectively, the majority of the shareholders occupied apartments as principal residences. The president of the corporation filed for residential exemptions on behalf of these shareholders for FY91 and 93. The Cambridge assessors denied the exemption. On appeal, the case initially came before the Appellate Tax Board (ATB). When the ATB held that the shareholders were properly denied residential exemptions, the shareholders appealed to the Supreme Judicial Court (SJC).

The SJC wrote that eligibility for a residential exemption depended on whether the shareholders were taxpayers within the meaning in MGL Ch. 59 Sec. 5C. Since the statute does not define the term "taxpayer," the Court looked to prior court decisions. The Court relied on a ruling in *Moscatiello v. Assessors of Boston*[3] that even if he had paid the taxes and occupied the property as a principal residence, Moscatiello could not receive a residential exemption because he did not hold legal title to the property. The SJC, therefore, agreed with the Appellate Tax Board that the tenant-shareholders were not "taxpayers" since that term refers to the person to whom the taxes were assessed (the owner of record). Property owned by a housing cooperative has a single deed and constitutes a single parcel of real estate for assessment purposes. The Court ruled that since Longview Corporation holds legal title to the property, the tenant-shareholders were not record owners and they could not receive residential exemptions.

The shareholders unsuccessfully argued that *Moscatiello* did not apply to housing cooperatives. The Appellants cited a March 1997 decision of the SJC which found that cooperative apartments were sufficiently similar to condominium units to also be exempt from installing automatic sprinklers in each unit of the building, *1010 Memorial Drive Tenants Corporation v. Fire Chief of Cambridge*,[4] In *1010 Memorial Drive*, the Court had concluded that the physical characteristics of housing cooperatives were similar enough to those of condominiums that the condominium exemption should be read to include cooperative apartments. However, the condominium exclusion had no relationship to the legal ownership of the building. In *Born*, the Court ruled that the form of ownership is critical in establishing exemption from taxation. In the Court's view, there are different tax consequences depending on the forms of legal ownership. Since the parties became shareholders in a cooperative voluntarily, they must accept the tax consequences of this decision.

In conclusion, the Court held that the Cambridge assessors properly denied residential exemptions to the cooperative shareholders. ■

written by James Crowley

1. 427 Mass. 790 (1998).
2. M.G.L. Chapter 59 § 5C.
3. 36 Mass. App. 622 (1994).
4. 424 Mass. 661 (1997).

Education Reform
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audit and investigative support to the Board. The scope of review is limited to requirements under Executive Order 393 plus any additional requirements of the EMAB. The audits are performance reviews geared to answer the question: "What initiatives has the school district undertaken to implement education reform and improve student achievement since the Education Reform Act was passed in 1993?"

Once the Board choses a school district, the Deputy Commissioner of Local Services contacts local officials to inform them that an audit of their district is scheduled. The audit team then holds an entrance conference with the superintendent of schools. Auditors are on-site six to eight weeks collecting, reviewing and verifying data, and conducting interviews with the superintendent, central office managers, department heads, principals and other staff. The auditors analyze school district spending to determine whether the spending effectively supports educational programs and the goals of the Education Reform Act. They determine whether the superintendent has utilized

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FOCUS on Municipal Finance

Average Single Family Tax Bills in FY98

The percentage increase in the statewide average single family tax bill was greater than inflation in FY98. The Consumer Price Index went up 2.1 percent while the average single family tax bill went up 4.4 percent to $2,463 between FY97 and FY98. Tax bills went down in 24 communities, stayed the same in two communities and went up in the other 314 communities included in this study.[1] In 277 communities the average tax bill went up faster than the cost of living. The average assessed value of single family homes statewide went up 3.7 percent to $165,050, and the average single family tax rate went up 0.6 percent to $14.92 per $1,000.

Statewide Trends

Statewide average single family tax bills have increased every year during the last 10 years both in actual dollars and in dollars adjusted for inflation. *Figure 1* shows the average in actual dollars and in constant FY98 dollars. Constant dollars were calculated using the Consumer Price Index for All Urban Consumers, Boston. Over the 10-year period, bills increased 58.1 percent in actual dollars with the largest percentage increases in FY90 (9.8 percent) and FY91 (7.0 percent). The lowest increases were in FY92 (3.6 percent) and FY97 (3.9 percent). Over the same 10-year period, there was a 19.1 percent increase in constant dollars, reflecting inflation of 32.7 percent.

Statewide assessed values for single family homes have not paralleled tax rates. Assessed values actually decreased in FY92, FY93 and FY94. The rate of increase exceeded the inflation rate in only two years, FY90 and FY98. In constant dollars average assessed value was actually 25 percent lower in FY98 than it was in FY90. *Table 2* shows average assessed value and average tax bills for single family parcels in both actual and constant FY98 dollars for FY89 through FY98. It also shows tax rates.

If assessed values go down but community spending does not, tax rates go up. *Table 2* shows that tax rates increased in 8 of the last 10 years. The statewide average tax rate for single family parcels rose 46.4 percent between FY89 and FY98, from 10.19 to 14.92.

Community Trends

Table 1 shows the FY97 and FY98 average single family assessed value and tax bill for all 340 cities and towns which do not have a residential exemption. It also ranks communities from high to low for the FY98 average value and bill, and shows the percent change between FY97 and FY98 for each. Finally, it lists FY98 tax rates.

For the most part, communities with higher assessed values have higher average tax bills. The six communities with the highest average bills are We-

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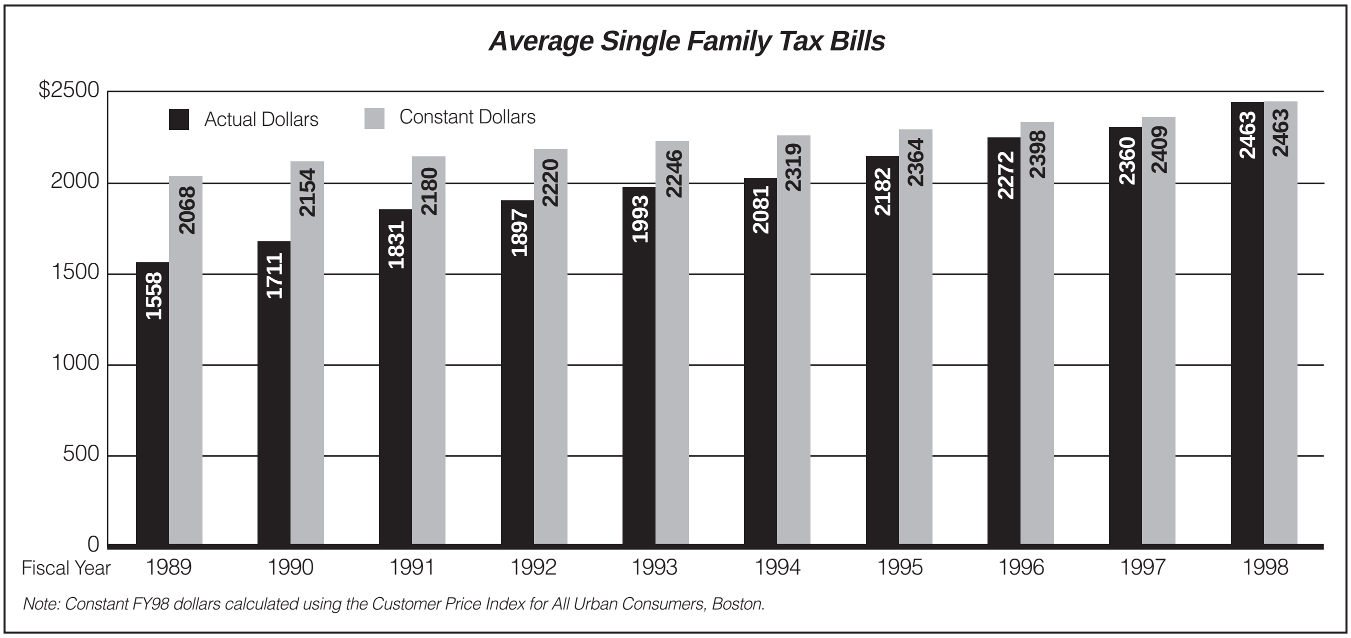
Figure 1



FY1998 Average Single Family Tax Bills

Municipality	FY97 Avg. Value	FY98 Avg. Value	FY98 Hi-Lo Rank	% Change 97–98	FY97 Avg. Tax Bill	FY98 Avg. Tax Bill	FY98 Hi-Lo Rank	% Change 97–98	FY98 Tax Rate
Abington	133,754	151,020	144	12.9	2,474	2,564	104	3.6	16.98
Acton	238,990	262,609	33	9.9	4,546	4,808	15	5.8	18.31
Acushnet	119,483	113,949	259	-4.6	1,575	1,614	275	2.5	14.16
Adams	86,730	86,760	330	0.0	1,471	1,495	300	1.6	17.23
Agawam	117,224	117,763	244	0.5	1,862	1,857	221	-0.3	15.77
Alford	242,779	245,176	38	1.0	1,806	1,824	228	1.0	7.44
Amesbury	136,150	150,328	148	10.4	2,547	2,813	80	10.4	18.71
Amherst	162,522	163,658	119	0.7	2,981	3,142	56	5.4	19.20
Andover	260,568	263,091	31	1.0	4,034	4,162	22	3.2	15.82
Aquinnah	348,158	350,646	12	0.7	2,214	2,286	138	3.3	6.52
Arlington	192,395	204,191	61	6.1	3,286	3,416	44	4.0	16.73
Ashburnham	102,122	102,754	292	0.6	1,680	1,787	236	6.4	17.39
Ashby	109,572	110,076	272	0.5	2,045	2,042	187	-0.1	18.55
Ashfield	124,025	125,208	223	1.0	1,974	2,072	180	5.0	16.55
Ashland	173,737	175,667	98	1.1	2,978	3,146	55	5.6	17.91
Athol	71,197	74,885	336	5.2	1,025	1,073	329	4.7	14.33
Attleboro	119,446	121,446	234	1.7	1,770	1,858	220	5.0	15.30
Auburn	111,256	114,992	253	3.4	1,503	1,534	291	2.1	13.34
Avon	125,575	125,995	218	0.3	1,489	1,541	289	3.5	12.23
Ayer	124,539	126,692	215	1.7	1,227	1,287	316	4.9	10.16
Barnstable	170,441	179,416	90	5.3	2,061	2,110	172	2.4	11.76
Barre	102,118	96,319	308	-5.7	1,520	1,780	239	17.1	18.48
Becket	93,889	97,364	305	3.7	963	1,022	331	6.1	10.50
Bedford	240,167	244,284	40	1.7	3,273	3,310	51	1.1	13.55
Belchertown	125,162	125,523	219	0.3	2,148	2,204	152	2.6	17.56
Bellingham	117,690	130,748	206	11.1	1,868	1,970	201	5.5	15.07
Belmont	348,439	355,352	10	2.0	4,927	5,014	11	1.8	14.11
Berkley	130,597	139,092	189	6.5	1,580	1,648	269	4.3	11.85
Berlin	167,543	171,736	104	2.5	2,649	2,732	90	3.1	15.91
Bernardston	114,503	110,785	269	-3.2	1,734	1,819	230	4.9	16.42
Beverly	183,261	184,885	83	0.9	2,930	3,030	60	3.4	16.39
Billerica	142,457	144,058	170	1.1	2,191	2,226	148	1.6	15.45
Blackstone	119,083	126,556	216	6.3	1,824	1,869	219	2.5	14.77
Blandford	119,210	122,060	231	2.4	1,326	1,606	276	21.1	13.16
Bolton	235,955	241,492	42	2.3	3,931	4,103	23	4.4	16.99
Boston									
Bourne	151,793	153,034	137	0.8	1,902	1,963	202	3.2	12.83
Boxborough	270,829	272,646	25	0.7	4,604	5,044	10	9.6	18.50
Boxford	292,320	298,323	19	2.1	4,005	4,266	18	6.5	14.30
Boylston	166,777	167,849	109	0.6	2,548	2,803	82	10.0	16.70
Braintree	159,235	159,656	127	0.3	1,960	2,055	184	4.8	12.87
Brewster	149,505	155,012	135	3.7	1,959	1,990	197	1.6	12.84
Bridgewater	154,278	155,851	132	1.0	2,289	2,313	132	1.0	14.84
Brimfield	113,047	113,825	260	0.7	1,666	1,678	264	0.7	14.74
Brockton	85,785	89,160	323	3.9	1,759	1,856	222	5.5	20.82
Brookfield	100,306	103,037	290	2.7	1,703	1,768	244	3.8	17.16
Brookline									
Buckland	100,759	99,604	298	-1.1	1,745	1,779	241	1.9	17.86
Burlington	175,335	176,177	97	0.5	2,034	2,026	192	-0.4	11.50
Cambridge									
Canton	195,523	219,463	50	12.2	2,655	2,884	74	8.6	13.14
Carlisle	337,493	374,146	9	10.9	5,467	5,721	4	4.6	15.29
Carver	115,913	116,394	248	0.4	2,117	2,191	159	3.5	18.82
Charlemont	91,348	92,222	318	1.0	1,904	1,963	203	3.1	21.29
Charlton	118,865	120,485	235	1.4	1,388	1,454	307	4.8	12.07
Chatham	225,521	248,106	37	10.0	2,012	2,389	120	18.7	9.63
Chelmsford	158,013	166,860	110	5.6	3,061	3,167	54	3.5	18.98
Chelsea									
Cheshire	104,602	106,153	283	1.5	1,196	1,233	321	3.1	11.62
Chester	95,949	95,822	309	-0.1	1,445	1,526	293	5.6	15.93

Municipality	FY97 Avg. Value	FY98 Avg. Value	FY98 Hi-Lo Rank	% Change 97–98	FY97 Avg. Tax Bill	FY98 Avg. Tax Bill	FY98 Hi-Lo Rank	% Change 97–98	FY98 Tax Rate
Chesterfield	104,219	107,762	278	3.4	1,996	2,142	166	7.3	19.88
Chicopee	98,032	98,154	303	0.1	1,499	1,549	287	3.3	15.78
Chilmark	576,068	572,622	1	-0.6	1,671	1,884	218	12.7	3.29
Clarksburg	82,023	88,995	324	8.5	1,196	1,236	319	3.3	13.89
Clinton	112,331	112,389	266	0.1	1,646	1,754	247	6.6	15.61
Cohasset	308,156	322,305	15	4.6	4,638	4,851	12	4.6	15.05
Colrain	97,928	95,809	310	-2.2	1,591	1,773	243	11.4	18.51
Concord	394,005	396,924	8	0.7	5,067	5,263	9	3.9	13.26
Conway	142,742	144,257	169	1.1	2,541	2,683	95	5.6	18.60
Cummington	113,697	114,242	256	0.5	1,587	1,566	284	-1.3	13.71
Dalton	113,295	116,610	247	2.9	1,876	2,031	191	8.3	17.42
Danvers	171,046	185,847	82	8.7	2,680	2,840	77	6.0	15.28
Dartmouth	150,137	151,051	143	0.6	1,761	1,829	226	3.9	12.11
Dedham	166,979	181,472	87	8.7	2,465	2,535	107	2.8	13.97
Deerfield	133,507	133,990	199	0.4	1,836	1,923	210	4.7	14.35
Dennis	131,051	132,424	202	1.0	1,118	1,241	318	11.0	9.37
Dighton	122,503	138,920	190	13.4	1,882	1,918	212	1.9	13.81
Douglas	117,622	118,632	240	0.9	1,884	2,035	189	8.0	17.15
Dover	451,603	455,923	6	1.0	4,222	5,480	6	29.8	12.02
Dracut	123,698	124,629	225	0.8	2,005	2,181	161	8.8	17.50
Dudley	107,062	107,155	282	0.1	1,172	1,193	324	1.8	11.13
Dunstable	183,851	186,616	80	1.5	2,817	2,978	64	5.7	15.96
Duxbury	250,637	253,522	36	1.2	4,085	4,208	20	3.0	16.60
E. Bridgewater	137,214	144,824	166	5.5	2,256	2,458	115	9.0	16.97
E. Brookfield	113,442	114,310	255	0.8	976	1,044	330	7.0	9.13
E. Longmeadow	136,964	138,108	192	0.8	2,452	2,613	101	6.6	18.92
Eastham	143,394	144,511	167	0.8	1,659	1,682	261	1.4	11.64
Easthampton	107,973	109,572	275	1.5	1,633	1,689	259	3.4	15.41
Easton	165,181	186,417	81	12.9	2,920	3,173	53	8.7	17.02
Edgartown	248,244	269,440	26	8.5	2,006	2,333	127	16.3	8.66
Egremont	183,008	184,423	84	0.8	1,753	1,903	214	8.6	10.32
Erving	87,823	88,332	326	0.6	961	993	333	3.3	11.24
Essex	189,731	202,477	62	6.7	2,607	2,740	89	5.1	13.53
Everett	114,205	114,134	258	-0.1	1,417	1,421	310	0.3	12.45
Fairhaven	114,779	114,911	254	0.1	1,524	1,579	281	3.6	13.74
Fall River	111,183	119,197	238	7.2	1,160	1,204	323	3.8	10.10
Falmouth	167,463	168,769	108	0.8	1,872	1,983	199	5.9	11.75
Fitchburg	95,246	93,430	317	-1.9	1,513	1,586	279	4.8	16.98
Florida	60,586	61,579	339	1.6	816	813	334	-0.4	13.21
Foxborough	172,468	179,403	91	4.0	2,672	2,768	87	3.6	15.43
Framingham	169,413	170,129	106	0.4	2,922	3,003	62	2.8	17.65
Franklin	179,493	191,268	73	6.6	2,551	2,639	98	3.4	13.80
Freetown	130,778	136,597	195	4.4	1,703	1,922	211	12.9	14.07
Gardner	88,128	88,712	325	0.7	1,521	1,623	273	6.7	18.30
Georgetown	175,637	187,699	77	6.9	2,615	2,814	79	7.6	14.99
Gill	103,185	103,828	289	0.6	1,434	1,479	302	3.1	14.24
Gloucester	165,945	166,659	112	0.4	2,804	2,797	84	-0.2	16.78
Goshen	108,198	108,788	277	0.5	1,723	1,784	237	3.5	16.40
Gosnold	305,449	309,909	18	1.5	761	775	335	1.8	2.50
Grafton	143,651	155,620	134	8.3	2,198	2,386	121	8.6	15.33
Granby	127,717	125,037	224	-2.1	1,843	1,924	208	4.4	15.39
Granville	124,231	129,036	209	3.9	1,814	1,986	198	9.5	15.39
Grt. Barrington	142,362	147,679	154	3.7	2,269	2,386	122	5.2	16.16
Greenfield	98,004	98,574	302	0.6	1,933	2,021	193	4.6	20.50
Groton	177,984	180,934	88	1.7	3,147	3,297	52	4.8	18.22
Groveland	146,264	170,308	105	16.4	2,413	2,553	106	5.8	14.99
Hadley	133,064	134,936	197	1.4	1,738	1,796	235	3.3	13.31
Halifax	128,274	131,629	205	2.6	2,117	2,172	165	2.6	16.50
Hamilton	222,476	227,068	46	2.1	3,371	3,635	35	7.8	16.01
Hampden	140,895	142,164	177	0.9	2,474	2,491	110	0.7	17.52

Municipality	FY97 Avg. Value	FY98 Avg. Value	FY98 Hi-Lo Rank	% Change 97–98	FY97 Avg. Tax Bill	FY98 Avg. Tax Bill	FY98 Hi-Lo Rank	% Change 97–98	FY98 Tax Rate
Hancock	117,653	118,261	242	0.5	706	745	336	5.5	6.30
Hanover	192,188	197,230	65	2.6	2,981	3,418	43	14.7	17.33
Hanson	138,220	143,947	171	4.1	2,239	2,309	133	3.1	16.04
Hardwick	114,985	113,414	263	-1.4	1,773	1,812	233	2.2	15.98
Harvard	261,621	263,014	32	0.5	3,718	3,819	31	2.7	14.52
Harwich	158,011	165,243	115	4.6	1,865	1,933	207	3.6	11.70
Hatfield	142,784	146,581	159	2.7	1,649	1,778	242	7.8	12.13
Haverhill	114,769	115,732	249	0.8	2,029	2,131	167	5.0	18.41
Hawley	105,360	104,959	286	-0.4	1,580	1,574	282	-0.4	15.00
Heath	85,859	87,114	329	1.5	1,616	1,719	252	6.4	19.73
Hingham	250,671	256,700	35	2.4	3,938	4,030	26	2.3	15.70
Hinsdale	98,779	99,242	300	0.5	1,317	1,498	299	13.7	15.09
Holbrook	109,165	113,548	262	4.0	2,103	2,288	137	8.8	20.15
Holden	136,334	139,892	184	2.6	2,277	2,317	131	1.8	16.56
Holland	101,704	102,280	293	0.6	1,609	1,692	258	5.2	16.54
Holliston	184,753	194,427	68	5.2	3,189	3,321	47	4.1	17.08
Holyoke	94,256	94,523	312	0.3	1,654	1,653	265	-0.1	17.49
Hopedale	140,292	144,430	168	2.9	2,567	2,637	99	2.7	18.26
Hopkinton	218,634	240,068	43	9.8	3,172	3,450	42	8.8	14.37
Hubbardston	109,580	109,647	273	0.1	1,612	1,706	256	5.8	15.56
Hudson	136,862	152,978	138	11.8	2,258	2,252	144	-0.3	14.72
Hull	120,143	128,169	212	6.7	2,369	2,511	108	6.0	19.59
Huntington	97,284	98,073	304	0.8	1,478	1,539	290	4.1	15.69
Ipswich	186,707	206,661	60	10.7	2,642	2,825	78	6.9	13.67
Kingston	138,408	146,929	157	6.2	2,228	2,307	135	3.5	15.70
Lakeville	138,367	139,823	185	1.1	1,685	1,758	246	4.3	12.57
Lancaster	140,760	142,982	173	1.6	1,890	1,996	196	5.6	13.96
Lanesborough	109,087	110,745	270	1.5	1,737	1,821	229	4.8	16.44
Lawrence	78,793	78,836	334	0.1	1,523	1,547	288	1.6	19.62
Lee	113,745	114,233	257	0.4	1,738	1,702	257	-2.1	14.90
Leicester	100,515	101,237	296	0.7	1,584	1,635	271	3.2	16.15
Lenox	155,745	159,481	129	2.4	2,149	2,249	146	4.7	14.10
Leominster	109,654	110,499	271	0.8	1,904	1,918	213	0.7	17.36
Leverett	145,316	145,800	162	0.3	2,890	2,979	63	3.1	20.43
Lexington	318,210	338,146	13	6.3	4,417	4,541	17	2.8	13.43
Leyden	134,431	137,298	193	2.1	2,451	2,491	111	1.6	18.14
Lincoln	504,134	549,023	3	8.9	6,317	6,627	2	4.9	12.07
Littleton	162,227	183,316	86	13.0	2,527	2,636	100	4.3	14.38
Longmeadow	195,973	196,446	66	0.2	3,629	3,870	30	6.6	19.70
Lowell	98,472	102,988	291	4.6	1,890	1,975	200	4.5	19.18
Ludlow	113,838	114,993	252	1.0	1,821	1,886	217	3.6	16.40
Lunenburg	126,113	129,776	207	2.9	2,328	2,357	124	1.2	18.16
Lynn	98,418	98,712	301	0.3	1,748	1,958	204	12.0	19.84
Lynnfield	241,841	242,571	41	0.3	3,347	3,459	41	3.3	14.26
Malden	127,263	129,469	208	1.7	2,067	2,121	170	2.6	16.38
Manchester	401,521	461,206	5	14.9	4,790	5,290	7	10.4	11.47
Mansfield	160,813	163,883	118	1.9	2,679	2,789	85	4.1	17.02
Marblehead	280,736	296,430	20	5.6	3,419	3,557	38	4.0	12.00
Marion	228,846	226,619	47	-1.0	2,732	2,808	81	2.8	12.39
Marlborough									
Marshfield	158,948	160,907	125	1.2	2,408	2,462	114	2.2	15.30
Mashpee	144,602	148,141	150	2.4	2,061	2,126	169	3.2	14.35
Mattapoisett	175,724	173,954	100	-1.0	2,490	2,573	103	3.3	14.79
Maynard	143,887	151,661	141	5.4	2,717	2,715	92	-0.1	17.90
Medfield	255,426	281,414	23	10.2	4,094	4,249	19	3.8	15.10
Medford	158,897	165,535	114	4.2	2,460	2,498	109	1.5	15.09
Medway	165,171	166,844	111	1.0	2,966	3,135	57	5.7	18.79
Melrose	178,953	183,818	85	2.7	2,924	3,035	58	3.8	16.51
Mendon	153,320	155,724	133	1.6	2,188	2,448	117	11.9	15.72
Merrimac	146,312	157,289	131	7.5	2,451	2,394	119	-2.3	15.22

Municipality	FY97 Avg. Value	FY98 Avg. Value	FY98 Hi-Lo Rank	% Change 97–98	FY97 Avg. Tax Bill	FY98 Avg. Tax Bill	FY98 Hi-Lo Rank	% Change 97–98	FY98 Tax Rate
Methuen	122,327	123,615	228	1.1	2,058	2,085	175	1.3	16.87
Middleborough	118,697	123,729	227	4.2	1,848	2,063	182	11.6	16.67
Middlefield	94,596	96,704	306	2.2	1,552	1,651	267	6.4	17.07
Middleton	184,678	190,925	74	3.4	2,582	2,898	71	12.2	15.18
Milford	136,386	142,403	176	4.4	2,267	2,320	130	2.3	16.29
Millbury	110,254	110,894	268	0.6	1,573	1,619	274	2.9	14.60
Millis	161,303	160,910	124	-0.2	2,855	2,945	68	3.2	18.30
Millville	122,005	123,324	230	1.1	2,123	2,018	194	-4.9	16.36
Milton	209,558	209,520	57	0.0	3,634	3,744	33	3.0	17.87
Monroe	55,984	57,491	340	2.7	698	707	337	1.3	12.30
Monson	118,003	118,410	241	0.3	1,804	1,851	223	2.6	15.63
Montague	97,254	94,354	315	-3.0	1,435	1,502	297	4.7	15.92
Monterey	177,685	179,590	89	1.1	1,549	1,566	285	1.1	8.72
Montgomery	128,519	137,262	194	6.8	1,815	1,893	215	4.3	13.79
Mt. Washington	176,613	174,456	99	-1.2	1,016	1,015	332	-0.1	5.82
Nahant	222,902	223,412	49	0.2	2,956	3,032	59	2.6	13.57
Nantucket									
Natick	180,579	207,224	59	14.8	2,871	3,011	61	4.9	14.53
Needham	280,069	283,306	22	1.2	3,618	3,754	32	3.8	13.25
New Ashford	101,135	99,517	299	-1.6	777	646	339	-16.9	6.49
New Bedford	99,264	94,381	314	-4.9	1,440	1,440	308	0.0	15.26
New Braintree	124,020	125,216	221	1.0	1,972	2,079	178	5.4	16.60
New Marlboro	161,206	147,930	152	-8.2	1,598	1,683	260	5.3	11.38
New Salem	109,864	112,477	265	2.4	1,483	1,518	294	2.4	13.50
Newbury	175,555	187,474	79	6.8	2,345	2,484	112	5.9	13.25
Newburyport	157,430	158,112	130	0.4	2,681	2,781	86	3.7	17.59
Newton	335,126	352,517	11	5.2	4,641	4,847	13	4.4	13.75
Norfolk	202,473	211,711	55	4.6	3,199	3,381	45	5.7	15.97
N. Adams	77,372	74,032	337	-4.3	1,131	1,140	327	0.8	15.40
N. Andover	217,788	244,766	39	12.4	3,021	3,329	46	10.2	13.60
N. Attleboro	139,931	141,245	180	0.9	2,103	2,177	163	3.5	15.41
N. Brookfield	105,569	104,293	288	-1.2	1,320	1,354	313	2.6	12.98
N. Reading	193,438	195,358	67	1.0	3,209	3,319	48	3.4	16.99
Northampton	130,642	141,689	179	8.5	1,995	2,066	181	3.6	14.58
Northborough	179,807	191,691	71	6.6	2,931	2,952	66	0.7	15.40
Northbridge	117,539	120,290	236	2.3	1,683	1,783	238	5.9	14.82
Northfield	100,280	101,857	294	1.6	1,564	1,650	268	5.5	16.20
Norton	136,978	138,734	191	1.3	2,163	2,217	150	2.5	15.98
Norwell	260,896	264,808	30	1.5	3,796	4,200	21	10.6	15.86
Norwood	169,851	169,945	107	0.1	2,167	2,252	145	3.9	13.25
Oak Bluffs	161,699	162,811	121	0.7	1,989	2,055	185	3.3	12.62
Oakham	132,144	132,101	203	0.0	1,623	1,635	272	0.7	12.38
Orange	72,863	72,829	338	0.0	1,408	1,464	305	4.0	20.10
Orleans	225,316	228,313	45	1.3	2,210	2,180	162	-1.4	9.55
Otis	145,722	139,299	188	-4.4	1,090	1,190	325	9.2	8.54
Oxford	104,339	104,972	285	0.6	1,669	1,680	262	0.7	16.00
Palmer	100,425	100,925	297	0.5	1,683	1,740	249	3.4	17.24
Paxton	151,056	148,007	151	-2.0	2,432	2,558	105	5.2	17.28
Peabody	153,361	176,327	96	15.0	1,580	1,716	255	8.6	9.73
Pelham	149,404	150,343	147	0.6	2,748	2,920	70	6.3	19.42
Pembroke	149,609	151,250	142	1.1	2,235	2,322	129	3.9	15.35
Pepperell	146,310	147,828	153	1.0	2,183	2,309	134	5.8	15.62
Peru	77,453	79,056	333	2.1	1,417	1,464	306	3.3	18.52
Petersham	143,067	139,445	186	-2.5	1,632	1,648	270	1.0	11.82
Phillipston	93,017	87,479	327	-6.0	1,064	1,274	317	19.7	14.56
Pittsfield	91,505	91,843	319	0.4	1,560	1,594	278	2.2	17.36
Plainfield	111,579	111,581	267	0.0	1,627	1,580	280	-2.9	14.16
Plainville	149,360	150,513	146	0.8	2,184	2,285	139	4.6	15.18
Plymouth	107,793	109,587	274	1.7	2,176	2,227	147	2.3	20.32
Plympton	151,791	153,268	136	1.0	2,667	2,768	88	3.8	18.06
Princeton	175,334	177,838	93	1.4	2,868	2,890	73	0.8	16.25
Provincetown	178,362	191,960	70	7.6	2,033	2,223	149	9.3	11.58
Quincy	141,103	143,724	172	1.9	2,105	2,199	154	4.5	15.30
Randolph	126,357	126,497	217	0.1	2,019	2,085	176	3.3	16.48
Raynham	140,091	159,513	128	13.9	1,866	2,058	183	10.3	12.90
Reading	203,182	215,266	52	5.9	3,377	3,472	40	2.8	16.13
Rehoboth	163,421	165,997	113	1.6	2,059	2,194	156	6.6	13.22
Revere	107,293	107,336	280	0.0	1,922	2,081	177	8.3	19.39
Richmond	163,325	164,595	117	0.8	2,322	2,449	116	5.5	14.88
Rochester	142,902	146,252	160	2.3	1,993	2,077	179	4.2	14.20
Rockland	131,033	131,903	204	0.7	2,129	2,295	136	7.8	17.40
Rockport	204,537	214,372	54	4.8	2,937	3,314	50	12.8	15.46
Rowe	107,180	107,556	279	0.4	572	575	340	0.5	5.35
Rowley	172,166	172,910	101	0.4	2,524	2,642	96	4.7	15.28
Royalston	92,870	94,571	311	1.8	909	1,088	328	19.7	11.50
Russell	107,513	109,449	276	1.8	1,562	1,679	263	7.5	15.34
Rutland	118,182	119,472	237	1.1	1,749	1,846	225	5.5	15.45
Salem	140,851	144,860	165	2.8	2,145	2,205	151	2.8	15.22
Salisbury	125,496	127,016	213	1.2	1,613	1,768	245	9.6	13.92
Sandisfield	150,471	150,098	149	-0.2	1,324	1,438	309	8.6	9.58
Sandwich	142,803	145,885	161	2.2	2,256	2,331	128	3.3	15.98
Saugus	157,266	161,129	123	2.5	1,879	1,942	206	3.4	12.05
Savoy	87,073	87,227	328	0.2	1,187	1,235	320	4.0	14.16
Scituate	192,944	194,217	69	0.7	2,856	2,950	67	3.3	15.19
Seekonk	146,407	147,141	156	0.5	1,922	2,089	174	8.7	14.20
Sharon	190,323	210,916	56	10.8	3,692	4,012	27	8.7	19.02
Sheffield	142,064	142,103	178	0.0	2,050	2,194	157	7.0	15.44
Shelburne	116,826	117,242	245	0.4	1,645	1,719	253	4.5	14.66
Sherborn	401,333	405,886	7	1.1	6,100	6,348	3	4.1	15.64
Shirley	126,230	128,413	211	1.7	1,753	1,848	224	5.4	14.39
Shrewsbury	155,810	165,106	116	6.0	2,247	2,199	155	-2.1	13.32
Shutesbury	131,444	132,999	200	1.2	2,668	2,841	76	6.5	21.36
Somerset									
Somerville									
S. Hadley	128,718	128,753	210	0.0	1,962	2,032	190	3.6	15.78
Southampton	139,049	140,553	183	1.1	1,973	2,039	188	3.3	14.51
Southborough	244,406	268,735	27	10.0	3,251	3,520	39	8.3	13.10
Southbridge	93,391	94,061	316	0.7	1,541	1,484	301	-3.7	15.78
Southwick	117,438	121,934	232	3.8	1,771	1,814	232	2.4	14.88
Spencer	103,911	107,224	281	3.2	1,149	1,224	322	6.5	11.42
Springfield	75,505	75,628	335	0.2	1,539	1,558	286	1.2	20.60
Sterling	148,656	152,074	140	2.3	2,378	2,350	125	-1.2	15.45
Stockbridge	197,457	198,361	64	0.5	2,065	1,924	209	-6.8	9.70
Stoneham	176,429	177,999	92	0.9	2,895	2,974	65	2.7	16.71
Stoughton	137,989	139,329	187	1.0	2,329	2,422	118	4.0	17.38
Stow	209,865	216,309	51	3.1	3,872	4,051	25	4.6	18.73
Sturbridge	123,618	125,213	222	1.3	2,126	2,261	142	6.3	18.06
Sudbury	306,743	330,584	14	7.8	4,920	5,279	8	7.3	15.97
Sunderland	130,813	132,467	201	1.3	2,028	2,263	141	11.6	17.08
Sutton	133,348	135,407	196	1.5	2,050	2,120	171	3.4	15.66
Swampscott	225,247	226,480	48	0.5	3,958	4,074	24	2.9	17.99
Swansea	126,148	126,942	214	0.6	1,553	1,602	277	3.2	12.62
Taunton	109,204	117,166	246	7.3	1,409	1,474	303	4.6	12.58
Templeton	94,649	96,653	307	2.1	916	1,148	326	25.3	11.88
Tewksbury	151,057	162,965	120	7.9	2,178	2,278	140	4.6	13.98
Tisbury									
Tolland	139,782	140,703	182	0.7	654	658	338	0.6	4.68
Topsfield	249,021	265,241	29	6.5	3,506	3,623	37	3.3	13.66
Townsend	120,846	123,605	229	2.3	2,204	2,204	153	0.0	17.83
Truro	233,191	233,418	44	0.1	1,679	1,816	231	8.2	7.78
Tyngsborough	138,996	150,992	145	8.6	2,730	2,938	69	7.6	19.46
Tyringham	200,767	201,039	63	0.1	1,831	1,829	227	-0.1	9.10
Upton	174,630	177,449	94	1.6	2,050	2,193	158	7.0	12.36
Uxbridge	119,659	142,441	175	19.0	2,007	2,256	143	12.4	15.84
Wakefield	172,075	172,813	102	0.4	2,717	2,800	83	3.1	16.20
Wales	87,857	89,390	322	1.7	1,443	1,467	304	1.7	16.41
Walpole	187,396	188,200	76	0.4	2,800	2,878	75	2.8	15.29
Waltham									
Ware	101,006	101,339	295	0.3	1,613	1,719	254	6.6	16.96
Wareham	94,195	94,479	313	0.3	1,321	1,367	312	3.5	14.47
Warren	90,500	91,395	320	1.0	1,447	1,502	298	3.8	16.43
Warwick	87,642	84,641	331	-3.4	1,470	1,534	292	4.4	18.12
Washington	115,769	118,850	239	2.7	1,308	1,509	296	15.4	12.70
Watertown									
Wayland	313,927	315,754	17	0.6	5,324	5,668	5	6.5	17.95
Webster	112,394	113,309	264	0.8	1,293	1,343	314	3.9	11.85
Wellesley	453,699	469,674	4	3.5	4,555	4,711	16	3.4	10.03
Wellfleet	188,721	191,368	72	1.4	1,636	1,749	248	6.9	9.14
Wendell	80,806	80,587	332	-0.3	1,728	1,652	266	-4.4	20.50
Wenham	293,452	294,557	21	0.4	3,724	3,929	28	5.5	13.34
W. Boylston	144,006	145,281	163	0.9	2,477	2,582	102	4.2	17.77
W. Bridgewate	146,138	146,789	158	0.4	2,058	2,184	160	6.1	14.88
W. Brookfield	112,472	113,743	261	1.1	1,487	1,570	283	5.6	13.80
W. Newbury	226,635	257,655	34	13.7	3,388	3,630	36	7.1	14.09
W. Springfiel	115,462	115,177	251	-0.2	1,974	2,049	186	3.8	17.79
W. Stockbridg	173,355	176,615	95	1.9	2,652	2,642	97	-0.4	14.96
W. Tisbury	264,044	268,113	28	1.5	2,704	2,708	93	0.1	10.10
Westborough	208,562	215,061	53	3.1	3,370	3,647	34	8.2	16.96
Westfield	120,331	121,911	233	1.3	1,880	1,958	205	4.1	16.06
Westford	205,277	208,775	58	1.7	3,059	3,315	49	8.4	15.88
Westhampton	133,797	141,073	181	5.4	2,293	2,384	123	4.0	16.90
Westminster	115,872	115,711	250	-0.1	1,709	1,802	234	5.4	15.57
Weston	546,205	553,564	2	1.3	7,068	7,401	1	4.7	13.37
Westport	172,660	172,812	103	0.1	1,723	1,725	250	0.1	9.98
Westwood	273,907	275,709	24	0.7	3,769	3,874	29	2.8	14.05
Weymouth	133,199	133,995	198	0.6	2,105	2,176	164	3.4	16.24
Whately	141,418	142,579	174	0.8	2,438	2,686	94	10.2	18.84
Whitman	117,526	118,174	243	0.6	2,256	2,349	126	4.1	19.88
Wilbraham	159,850	160,181	126	0.2	2,639	2,723	91	3.2	17.00
Williamsburg	129,103	145,230	164	12.5	1,924	1,998	195	3.8	13.76
Williamstown	185,684	187,559	78	1.0	2,377	2,468	113	3.8	13.16
Wilmington	154,104	161,532	122	4.8	2,031	2,129	168	4.8	13.18
Winchendon	90,108	91,136	321	1.1	1,291	1,413	311	9.5	15.50
Winchester	303,858	317,129	16	4.4	4,649	4,827	14	3.8	15.22
Windsor	105,270	105,384	284	0.1	1,274	1,340	315	5.2	12.72
Winthrop	147,159	147,222	155	0.0	2,025	2,098	173	3.6	14.25
Woburn	151,024	152,518	139	1.0	1,691	1,780	240	5.3	11.67
Worcester	97,729	104,655	287	7.1	1,825	1,890	216	3.6	18.06
Worthington	122,031	123,947	226	1.6	1,647	1,724	251	4.7	13.91
Wrentham	173,328	190,441	75	9.9	2,733	2,893	72	5.9	15.19
Yarmouth	120,940	125,294	220	3.6	1,451	1,516	295	4.5	12.10

Note: Communities with no data have residential exemptions. The Division of Local Services does not have sufficient information to compute the average single family tax bill. These communities have not been included in the analysis.

Table 1

Average Single Family Tax Bills in FY98

➡ *continued from page three*

Table 2. Statewide average single family tax rate, assessed value and tax bill. Assessed value and tax bill in both actual and constant dollars.

		Actual Dollars		**Constant FY98 Dollars**	
Fiscal Year	Average Single Family Tax Rate	Average Assessed Value	Average Tax Bill	Average Assessed Value	Average Tax Bill
FY89	10.19	152,954	1,558	202,990	2,068
FY90	9.79	174,817	1,711	220,064	2,154
FY91	10.41	175,917	1,831	209,437	2,180
FY92	11.68	162,451	1,897	190,100	2,220
FY93	12.89	154,589	1,993	174,231	2,246
FY94	13.59	153,133	2,081	170,679	2,319
FY95	14.21	153,571	2,182	166,401	2,364
FY96	14.59	156,159	2,272	164,824	2,398
FY97	14.83	159,117	2,360	162,438	2,409
FY98	14.92	165,050	2,463	165,050	2,463

Note: Constant FY98 dollars calculated using the Consumer Price Index for All Urban Consumers, Boston.

ston, $7,401; Lincoln, $6,627; Sherborn, $6,348; Carlisle, $5,721; Wayland, $5,668; and Dover, $5,480. These communities rank 2nd, 3rd, 7th, 9th, 17th and 6th in average value, respectively. The relationship between average value and tax bill does not pertain to Cape Cod and the islands, where there are a large number of seasonal properties whose residents have a lower demand for services. For example, the community with the highest average assessed value at $572,662 is Chilmark on Martha's Vineyard. However, its average single family tax bill ranks 218th at $1,884. Aquinnah (formerly Gay Head) and Gosnold also have high average assessed values ranked 12th and 18th at $350,646 and $309,909 respectively. Their average tax bills rank 138th and 335th at $2,286 and $775.

Generally, communities with lower tax bills do have lower assessed values. The communities with the lowest average tax bills are Rowe, $575; New Ashford, $646; Tolland, $658; Monroe, $707; Hancock, $745; and Gosnold, $775. In average assessed value these communities rank 279th, 299th, 182nd, 340th, 242nd and 18th. This includes Monroe with lowest average assessed value at $57,491.

The relationship between average single family tax bill and per capita income is stronger than the relationship of tax bills with assessed values. The six communities with the highest average bills all ranked in the top six in per capita income based on 1989 Census Bureau estimates. Weston ranked first in per capita income at $46,855; Lincoln ranked fifth at $35,189; Sherborn ranked second at $41,614; Carlisle ranked fourth at $36,387; Wayland ranked sixth at $34,646; and Dover ranked third at $40,288.

The relationship with per capita income does not hold for communities with the lowest tax bills. Of the 20 communities with the lowest bills, 13 rank in the bottom 20 percent in terms of per capita income, 3 are in the bottom half and 3 are in the upper half. There is some pattern in terms of geography: all but Gosnold and Fall River are in the western half of the state. There is also some relationship to population: five out of the six smallest communities in the state — Gosnold (population 97), Monroe (population 113), Mount Washington (population 132), New Ashford (population 181), and Tolland (population 297) — are amongst the 20 communities with the lowest tax bills.

While statewide trends show a steady increase in average tax bills, patterns varied widely from community to community. Half of the cities and towns had percentage increases over 4 percent from FY97 to FY98, and half had an increase less than 4 percent or even a decrease. Dover had the highest increase at 29.8 percent and New Ashford had a decrease of 16.9 percent.

Tax bill, assessed value and tax rate data come from the FY98 property tax information submitted to the Department of Revenue's Division of Local Services by local assessors. The average tax bill for each community is calculated by dividing the total tax levy for all the single family parcels by the total number of single family parcels. The same is done with state totals to get the statewide average. Average assessed value is calculated by dividing the total assessed value by the total number of parcels. The statewide average tax rate is calculated by dividing the statewide total tax levy by the total assessed value. For the 11 communities which have a residential exemption some of the tax burden is shifted from lower and moderately valued homes to higher valued homes and rental properties. DLS does not have sufficient information to calculate the average single family bills. These communities are: Boston, Brookline, Cambridge, Chelsea, Marlborough, Nantucket, Somerville, Somerset, Tisbury, Waltham and Watertown. ■

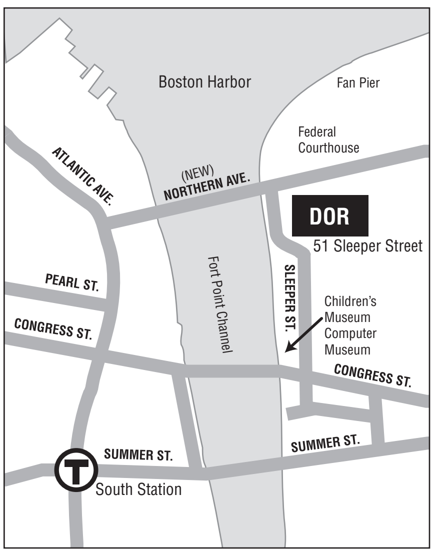
written by Stanley Nyberg

1. Communities with a residential exemption are not included.

DLS UPDATE

DLS on the Move!

The Department of Revenue, including the Division of Local Services, will be relocating to 51 Sleeper Street in Boston in early spring 1999. DOR is moving from the Saltonstall Building which will undergo extensive renovations including removal of asbestos and installation of a sprinkler system. The work is expected to take three years.



Sleeper Street is located in the South Station area near the Fort Point Channel and across the street from the new federal courthouse. The new DOR headquarters is on the corner of Northern Avenue. The building is about a ten-minute walk from South Station. DLS will occupy the fifth floor of the eight-story building.

Since DLS will be in the midst of packing in December, it would be mutually beneficial if communities could submit their tax rates as early as possible. Using the automated recapitulation sheet will substantially reduce processing time. ■

Tax on New Construction

A new statute, MGL Chapter 59 §2D, permits communities to make a pro rata tax assessment on certain parcels which have been improved with new construction. Property taxes for a particular fiscal year are fixed as of the preceding January 1. Improvements occurring after that date are not taxed until the next fiscal year. Under current law, for example, if a house is constructed in the spring of 1999 after the January 1 assessment date, the new owners will pay tax on the value of the land only for FY2000. They would not pay taxes on the value of their house until FY2001. Adopting the new statute allows a community to make a pro rata tax assessment for a fiscal year whenever an occupancy permit is issued for a parcel of real estate with new construction that has increased its value by over 50 percent. The purpose of this assessment is to provide the city or town with additional real estate taxes to fund additional costs that the new construction may generate, such as new teachers or additional police.

The assessment is calculated by applying the tax rate for the fiscal year in which the permit was issued to the value of the improvement and pro-rating that amount over the balance of that year. The statute requires acceptance by local referendum. To implement the pro rata tax assessments for FY2000, a community must have held a successful referendum before January 1, 1999. DLS issued a Bulletin in October which outlined the referendum procedure and will issue guidelines later to assist assessors to implement this new statute. ■

Education Reform
➡ *continued from page two*

the managerial tools instituted by the Education Reform Act. They also verify the accuracy of reports filed with the DOE. As part of the audit, the team conducts a confidential survey of all school district employees to obtain the employee perspective on issues ranging from school management to the cleanliness of facilities.

Upon completion of the field work, the school district receives a draft report for informal review and technical corrections. The EMAB then reviews the report, gives the superintendent the opportunity to discuss the draft report and releases the report after the vote of approval.

Audits of the school districts in Malden, Lowell, Brockton, Lexington, Triton Regional, and Worcester have been completed. Currently, audits are underway in Salem and Braintree. In FY99, the Legislature provided additional funding for this initiative. Deputy Commissioner Joseph J. Chessey Jr. has established an education audit bureau. With additional audit teams in the Springfield and Worcester areas, the new bureau will be able to expand audit coverage throughout the Commonwealth. One of the highlights of the audit effort is to identify "best practices" which might be of help to other districts if replicated there. The Education Management Accountability Board plans to release a summary of its findings before the end of the fiscal year. ■

1. *McDuffy v. Secretary of the Executive Office of Education* 415 Mass. 545 (1993).

Municipal Fiscal Calendar

December 15
Taxpayer: *Deadline for Applying for Property Tax Exemptions for Persons*
If tax bills are mailed after September 15, taxpayers have 3 months from the mailing date to file applications for exemptions.

Accountant/Superintendent/School Committee: *Submit Amendments to End of School Year Reported to DOE*
Last filing date to impact next year's Chapter 70 State Aid.

December 31
State Treasurer: *Notification of Quarterly Local Aid Payments on or Before December 31*

Taxpayer: *Deadline for Filing Application for Abatement of Motor Vehicle Excise for Prior Calendar Year*

Water/Sewer Commissioners: *Deadline for Betterments to be Included on Next Year's Tax Bill (M.G.L. Ch. 80, Sec. 13 and Ch. 83, Sec. 27)*

Selectmen: *Begin to Finalize Budget Recommendation for Review by Finance Committee*

Assessors: *Mail 3-ABC Forms to All Eligible Non-Profit Organizations*

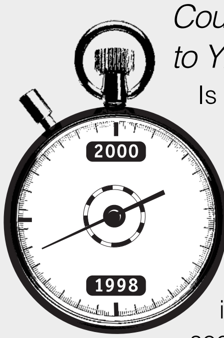
Collector: *Deadline for Mailing Third Quarterly Tax Bill*

Data Bank Highlight

Information on property tax rates, average bills, assessed values, and parcel counts for the last ten years are available on the Municipal Data Bank web page. This same information can be requested from the Data Bank staff printed out on hard copy or as Microsoft Excel files which can be sent by email over the Internet. Two of the more common hard copy reports are Property Tax Trends and Average Tax Bill Trends.

To obtain Municipal Data Bank information contact Dora Brown, Debbie DePerri or Stan Nyberg at (617)626-2300. For technical assistance contact Burt Lewis at (617)626-2358. The World Wide Web address is listed below. ■

Countdown to Y2K



Is your vendor on schedule? Do you assume everything will be fine? Trust, but verify. Get it in writing or see test results.

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. DLS offers numerous publications on municipal law and finance, available by calling (617) 626-2300, or through the DLS World Wide Web site at **http://www.state.ma.us/dls** or by writing to PO Box 9655, Boston, MA 02114-9655.

Marilyn H. Browne, Managing Editor

Jean M. McCarthy, Editor

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CITY&TOWN
Division of Local Services
PO Box 9655
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