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City and Town

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Outside Annual Audits

Melinda Ordway

A year-end audit of a municipality's financial statements helps to ensure that financial checks and balances are in place to protect public assets. It is also a powerful tool by which a community can build taxpayer confidence in government operations. The Division of Local Services (DLS) encourages communities to have an independent audit performed by a certified public accountant each and every year.

The objective of an audit is to provide users of financial reports with independent assurance that a community's financial statements are reliable, accurate and complete. This information is especially valuable when municipal credit rating agencies review and report on a city or town's fiscal condition as it prepares to enter the bond market. Lack of an audited financial report prepared according to [Generally Accepted Accounting Principles \(GAAP\)](#) could

have a negative impact on an issuer's rating. Even a minor credit rate reduction could result in hundreds of thousands and perhaps millions of dollars in additional interest payments for taxpayers over the life of a borrowing. As important, the independent audit is a valuable management tool for assessing the fiscal performance of a community.

Cities and towns that spend in excess of \$500,000 annually in federal funds (received directly from the federal government or indirectly through a state agency) must comply with the [Single Audit Act of 1984](#). For these communities, an annual audit is required. Although communities that are not subject to the single audit act, or do very little borrowing, are free to operate without audits, it is not a prudent course. Funding an audit every two-to-three years is still recommended.

The downside of infrequent audits can be higher costs. When audits are conducted every three years, the auditor cannot rely on the accuracy of the prior years' unaudited ending balances. Consequently, additional time (at a cost premium) is necessary to verify the accuracy of beginning balances.

The most important steps a municipality can take to ensure a sound audit occur long before the audit is complete. The quality of an audit is directly related to the knowledge and experience of the selected auditor.

When selecting an auditor or audit firm, DLS recommends that the appointing authority be independent of those who will be the subject of the audit. Many municipalities create audit committees to fulfill this, and other, functions.

In general, members of the financial offices and manager/administrator should be excluded from the hiring process in order to avoid the potential or appearance of a conflict, since reviews effective

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At Press Time DLS has ...

- certified 105 of 136 triennial revaluation communities (must be completed before tax rate is submitted).
- certified 208 of 215 interim adjustment communities (must be completed before tax rate is submitted).
- approved 104 of 131 Semi-Annual Tax Rates.
- approved 197 of 220 Quarterly Tax Rates.
- received 220 of 351 Schedule A forms (due October 31).
- certified Free Cash totaling \$412,731,604 in 247 of 351 communities.*
- certified Excess & Deficiency funds totaling \$22,089,011 in 48 of 206 regional school and other taxing districts.*

*This amount must be certified by DOR before the community or district can spend the money. ■

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From the Deputy Commissioner

As previously announced in *City & Town*, the Division of Local Services is pleased to introduce our new website. The

Division's website underwent a facelift as part of a redesign of the Department of Revenue's website. The new website has adopted the look, feel and accessibility standards of the main Commonwealth website. The intent of the project is to improve access to all departmental services and information, as well as simplify access to all of the Commonwealth's information and services.

I'd like to take the opportunity to remind all users of our website to update your web browser "favorites" to reflect our main address: www.mass.gov/dls. If you have bookmarked other older addresses such as <http://www.dls.state.ma.us> or <http://www.dls.state.ma.us/dor2.htm>, they no longer work. Additionally, if you have links from your website to ours, or if you have saved individual pages from our website, all of those addresses have changed and should be updated. Municipal webmasters should be made aware of these changes in order to update links.

DLS is also working on many new applications for online municipal data submission and status tracking that will follow this website redesign and be the subject of a future *City & Town* feature article. Please watch future editions of *City & Town* as well as your e-mail, if you are [subscribed](#) to our mailing list, for updates on the timing of the new website release.

Gerard D. Perry
Deputy Commissioner

Legal

in Our Opinion

The Right to Inspect

James Crowley, Esq.

A recent Appellate Tax Board (ATB) decision concerned the assessors' right to inspect property which was the subject of an abatement application. The case is *Giurleo v. Assessors of Raynham*, (docket #F279379, June 27, 2006).

John Giurleo owned a single-family house in Raynham, which was assessed for \$242,000 for FY 2005. Giurleo paid the taxes, but filed a timely abatement application. In April 2005, one of the assessors attempted to inspect the property. Since Giurleo permitted only an exterior inspection, the assessors denied his abatement application. Giurleo then requested reconsideration of the denial, and offered to produce a sworn statement, photographs and a viewing of the house through open doors as a substitute for an interior inspection of the premises. The assessors denied his request for reconsideration and the taxpayer timely appealed to the ATB.

The Raynham assessors then filed a motion to dismiss the appeal citing Giurleo's refusal to allow an interior inspection. The taxpayer argued the assessors had no right to inspect the house. He contended that the exterior inspection, the view of the premises through open doors, and the submission of photographs and sworn statements were sufficient. In August 2005 the ATB ordered an inspection of the property within 30 days. When the taxpayer did not comply with the order, the ATB dismissed the appeal.

In its written decision, the ATB held that the assessors have the right to inspect property that is the subject of an abatement application or upon appeal to the ATB. M.G.L. Ch. 59 § 61A states in pertinent part that "[a] person applying for an abatement of a tax on real estate or personal property shall, upon request, exhibit to the assessors the property to which the application for abatement relates and if required by said assessors, shall exhibit and identify such property." The taxpayer claimed that the statutory term "exhibit" was not restricted to interior inspections. In his view, the offer of a sworn statement, photographs and a viewing through open doors was a reasonable substitute for the interior inspection. The ATB disagreed and ordered the inspection within 30 days pursuant to M.G.L. Ch. 58A § 8A. According to the ATB, it was within its discretion to order the inspection, which the assessors required to assist them in this appeal. The ATB also warned the taxpayer that failure to comply with the order would lead to dismissal of the appeal. M.G.L. Ch. 58A § 8A states in pertinent part "[i]n the event the appellant refuses to permit the appellee to inspect said property, the board may dismiss the appeal."

When the taxpayer still adamantly refused access to the premises, the ATB ruled in favor of the municipality. ■

Focus

on Municipal Finance

Municipal Databank Yesterday, Today and Tomorrow

Lisa Juskiewicz

The Municipal Databank is part of the Municipal Data Management and Technical Assistance Bureau (MDM/TAB) within the Division of Local Services (DLS). The Municipal Databank was created in the early 1980s to capture, analyze, store and disseminate municipal finance data collected or created by DLS. The primary purpose for creating the Municipal Databank was to provide the Legislature, the administration and local officials access to valuable financial data to be used in analyzing the condition of local finances.

Yesterday

When the Municipal Databank was created, the data was stored on the Division's mainframe computer system. The Division had not yet begun using e-mail or the Internet: Data was mailed in hard copy form. Although the information was useful, it was difficult for requesters to use the data unless they keyed it into their own database or spreadsheet.

Recognizing the problem of distributing data in hard copy form, Roger Hatch (former Director) and Burt Lewis (former System Developer) devised a plan to make the data more accessible. The first step taken to accomplish this task was creating the ability to download information from our mainframe system to spreadsheets. This gave the user the ability to manipulate the data without manually entering the data to a spreadsheet. This transformation did not change the way data was delivered to users. In order to streamline the process of distributing data they developed the Online Access system. Users were granted access to the online system with a password and would dial into

the data stored on a stand-alone PC. The data was updated periodically during the year. This worked well, but still put limits on the availability of the data. The Databank staff would still respond to a number of requests with both downloads and hard copies.

In the early to mid 1990s the Division embraced the more popular technology of the Internet as a solid way of disseminating data. The Division launched its website, with a major component being the Municipal Databank spreadsheets and two new features, Community Report Builder and At-A-Glance reports, both of which soon became very popular. The Municipal Databank continued to maintain the Online Access system until November of 1998 when it was determined that the most effective way to disseminate the information was through e-mail and the Internet.

Today

In the current decade the Division has moved from its old mainframe system to an Oracle relational database. In this transition, the availability of data on the Internet has flourished. The website has Cherry Sheet documents for the current and past fiscal years. Our spreadsheet section has Microsoft Excel spreadsheets with a tremendous amount of data: e.g., current and historical data for property values, single family tax bills, tax rates, parcels, debt, revenues, free cash, stabilization fund balances, and actual revenues and expenditures, to name a few.

In addition to the number of files available on the Internet today, the timing of updates has been more consistent. In the past, the Databank updated the Internet files twice a year. Currently, the Databank posts updates to the Internet twice a month for files that are dependent on the Certification of Free Cash, Tax Rate Approval or Schedule A submissions. Other files are updated on a

rolling basis such as when a community adopts a local option or receives a local aid distribution.

The Databank has spent a great deal of time enhancing the files on the web. The inclusion of an introduction page within each file provides the user with valuable information about the data, the source and helpful links to related information. Using web links is a key part of the introduction page. Linking allows a reader to transition back and forth from the file to other web pages. *City & Town* uses a similar method with the web links embedded in the articles.

When I became director of the Databank six years ago, it was evident that users found the site helpful, but some had a difficult time understanding the data presented. The explanatory information provided at the beginning of each file has greatly increased the users' ability to understand the data. Since that time the number of people accessing the website has grown significantly. It is estimated that the [DLS website](#) receives well over five million hits annually, with a large amount attributed to the Databank web pages.

Over the past year, the Municipal Data Management and Technical Assistance Bureau (MDM/TAB) staff has updated and improved an important resource on the Division's website. The [Municipal Knowledge Base](#) contains a glossary of important municipal finance terms. MDM/TAB has added a number of new terms as well as updated existing definitions.

During the past two years, MDM/TAB staff have added several valuable resources to the Division's website for local governments. Under the Financial Management Assistance link, one can access [Best Practices](#) in municipal finance, local government [Job Responsi-](#)

[continued on page four](#)

Municipal Databank

continued from page three

bilities, information for [Restructuring City and Town Government](#) and recent Financial Management Reviews.

This year the same team of Databank and Technical Assistance staff developed the [Revenue and Expenditure Forecasting Tool](#). This tool is a spreadsheet application that allows local finance officials to forecast revenues and expenditures for the next five years. This tool utilizes data from all of the Division's databases (such as Tax Rate Recapitulation Sheets, Schedule A, LA-4's and Cherry Sheets). Once the user selects a community, historical data populates the file. The entire spreadsheet is saved to the user's computer so it can be updated as the information changes or new data becomes available.

Tomorrow

The not too distant future will bring a number of enhancements to the way the Division does business. These enhancements will have an immediate impact on the way the Municipal Databank presents municipal finance data.

One initiative is to upgrade the Division's Oracle applications to allow local officials to complete a number of required procedures online using a standard web

browser. This includes certifying property values, tax rate approval and Schedule A submissions. As a result of this enhancement, the Municipal Databank has been exploring ways to provide updated data in real time. Using a report service contained in Microsoft SQL Server, the Databank will be developing online choices that will allow the user to generate a report using the most recent data available. The report can then be saved onto the user's computer in a number of formats, including spreadsheets.

Another significant change is the appearance of the Division's website. The new site is a content-based site, with a new look and feel. Some of our consistent users may be a little confused with the new look, but with the addition of content management, maneuverability throughout the site will quickly become familiar and users will enjoy the new accessibility. The new site will also meet Federal Accessibility Standards in order to be 100 percent accessible to users with disabilities. For new and old users alike, the new site will also improve ability to locate information through various well-known web search engines.

What is currently available on the Databank website?

The Municipal Databank website hosts a number of Microsoft Excel spreadsheet files. They can be accessed through the DLS website (www.mass.gov/dls), and then clicking on the link for the Municipal Databank. From that page, click on the link for Databank Reports and then click on the link for All Municipal Spreadsheets. On that web page, there is an index of file categories with the types of data contained in each bullet point. (See Figure 1.)

To find information about the average single-family tax bill, click on the link for "Property Tax," which directs the user to a page that lists files related to Property Taxation. Not only are spreadsheets available with the average single family tax bill, but also spreadsheets containing data on tax rates, assessed values, tax levies and much more.

Users are often looking for trends in Proposition 2½ override and debt exclusion votes. This data is available from the Databank website under the link "Proposition 2½." Here, one can access spreadsheets that show overrides, underides, and debt and capital exclusions in addition to data on new growth and excess levy capacity.

The variety of data available is enormous. It is possible to find data detailing [population](#), [motor vehicle excise](#), [expenditures](#), [health insurance costs](#), [local aid distributions](#), [long term debt](#), whether a community is issuing [quarterly or semi-annual tax bills](#), the number of [property tax exemptions](#) being granted locally, [cherry sheet data](#), [Community Preservation](#) matching grants, [Municipal Revenue Growth Factors \(MRGF\)](#), [local revenue sources](#) and [many more](#).

Local officials not only comment on the tremendous amount of data available on the website, but also on how simple it is to find and use the information. With all of this data available in similarly formatted spreadsheets, one can download and combine files in order to deter-

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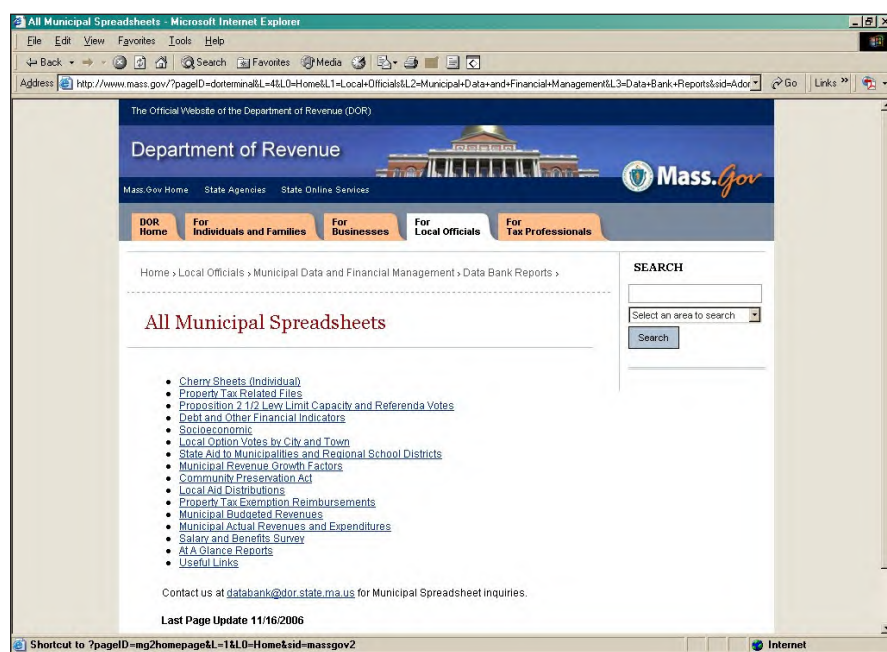


Figure 1

Municipal Databank

mine a group of comparable communities, perhaps based on population, operating budgets, or EQV per capita. With multiple years of data available one can also develop a multi-year trend in the data. This can be especially useful for analyzing spending or revenue sources. (See Figures 2 and 3.)

When DLS launches the new website with enhanced reporting ability, creation of these files will be even easier and more useful for the Municipal Databank customers. The new reporting software will allow the user to create a report through the web browser and then either download or print the final product.

How can we help you?

Databank staff is available either to create a file that can be e-mailed, printed or downloaded, or to guide users through the website to create these files themselves.

The Databank staff is also available and interested in visiting local officials in order to present to them the myriad opportunities and options available. Anyone interested in having the Databank visit their community should contact the Municipal Databank at databank@dor.state.ma.us or by phone: 617-626-2386. ■

Lisa Juskiewicz is the Director of the Municipal Databank for the Division of Local Services.

Don't Have Microsoft Office Software?

You do not have to have Microsoft Excel in order to view DLS data. Users can download a [viewer from the Microsoft website](#) to view PowerPoint, Excel or Word files without actually owning the software. ■

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Microsoft Excel - Lisa C&T Data.xls

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Massachusetts Department of Revenue

Municipality	DOR Code	Estimated 2005 Population	FY05 Total Operating Budget	General Government	Police	Fire	Education	Total Expenditures
GREAT BARRINGTON	113	7,441	17,754,293	908,318	998,152	314,520	9,426,267	16,075,281
HALIFAX	118	7,809	16,730,376	1,206,343	967,360	576,013	8,436,832	14,767,038
LANCASTER	147	6,845	14,175,129	748,441	656,470	241,861	7,152,792	12,368,613
NEWBURY	205	7,002	13,525,120	842,702	967,034	317,069	6,212,206	12,986,251
ORANGE	223	7,667	17,182,234	576,142	789,956	682,806	8,651,804	15,182,623
RUTLAND	257	7,446	13,370,910	612,493	457,644	172,439	5,622,715	11,120,462
SHIRLEY	270	7,612	15,749,509	781,740	782,657	371,800	6,593,476	13,032,352
STERLING	282	7,770	18,166,354	667,680	933,247	293,275	8,357,020	15,768,627
WEST BOYLSTON	321	7,699	18,369,048	870,672	814,641	389,663	8,086,036	16,349,721
WESTMINSTER	332	7,370	16,745,821	732,673	1,186,935	647,211	7,320,243	13,042,568

Figure 2

Microsoft Excel - Lisa C&T Data.xls

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D9

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Massachusetts Department of Revenue														
2	Division of Local Services														
3	Municipal Databank/Local Aid Section														
4															
5	Fiscal Year 2000 - 2006 Revenue Components														
6															
7	Municipality	DOR Code	FY	2004 EQV Per Capita	As Percent of Total										
Tax Levy					State Aid	Local Receipts	All Other	Total Receipts	Tax Levy	State Aid	Local Receipts	All Other			
8															
9	BERLIN	28	2000		3,649,576	929,311	441,050	787,532	5,807,469	62.84	16.00	7.59	13.56		
10		28	2001		4,136,483	1,203,949	512,100	705,639	6,558,171	63.07	18.36	7.81	10.76		
11		28	2002		4,363,767	1,186,242	572,273	757,576	6,879,858	63.43	17.24	8.32	11.01		
12		28	2003		4,715,902	1,144,500	533,100	716,131	7,109,633	66.33	16.10	7.50	10.07		
13		28	2004		5,553,510	990,311	570,461	719,952	7,834,234	70.89	12.64	7.28	9.19		
14		28	2005		5,840,958	1,036,573	620,300	695,030	8,394,861	69.58	12.37	7.39	10.06		
15		28	2006	180,156	6,216,154	1,106,808	651,750	469,448	8,444,180	73.61	13.11	7.72	5.56		
16	NATICK	198	2000		46,885,381	10,142,059	14,575,363	4,091,516	75,694,319	61.94	13.40	19.26	5.41		
17		198	2001		49,413,782	11,055,390	15,878,470	5,662,921	82,010,563	60.25	13.48	19.36	6.91		
18		198	2002		51,549,010	12,196,559	17,727,470	11,409,684	92,884,723	55.50	13.13	19.09	12.28		
19		198	2003		54,138,834	11,996,836	20,210,060	3,325,579	89,671,309	60.37	13.38	22.54	3.71		
20		198	2004		55,923,830	10,085,607	20,786,368	5,791,096	92,586,901	60.40	10.89	22.45	6.25		
21		198	2005		58,850,705	10,390,668	22,339,032	4,875,783	96,456,189	61.01	10.77	23.16	5.05		
22		198	2006	180,841	61,169,262	11,023,234	23,051,777	5,541,614	100,785,887	60.69	10.94	22.87	5.50		
23	TOPSFIELD	298	2000		9,761,948	1,339,963	2,256,741	743,240	14,101,892	69.22	9.50	16.00	5.27		
24		298	2001		10,636,631	1,527,117	2,172,507	3,783,566	18,119,821	58.70	8.43	11.99	20.88		
25		298	2002		11,349,448	1,707,847	1,963,816	1,645,128	16,686,239	68.02	10.24	11.89	9.86		
26		298	2003		12,194,625	2,146,007	2,039,468	1,063,551	17,443,651	69.91	12.30	11.69	6.10		
27		298	2004		12,974,854	1,835,756	2,190,133	601,917	17,602,680	73.71	10.43	12.44	3.42		
28		298	2005		13,867,521	1,862,835	2,105,749	642,641	18,478,746	75.05	10.08	11.40	3.48		
29		298	2006	181,707	13,963,080	2,009,553	2,293,286	1,315,210	19,581,129	71.31	10.26	11.71	6.72		
30															
31															
32															
33															
34															

Ready

NUM

Figure 3

Outside Annual Audits

continued from page one

tively report on their performance. On the other hand, members of the town finance committee or city council are potential candidates. Any residents with appropriate work experience, or professional background can also make a valuable contribution to an audit committee.

As part of the process to procure auditing services, an audit committee should determine in advance the requirements and objectives of the audit, as well as select the eventual individual or firm. Sometimes committees monitor the audit's progress. More important, the committee should monitor the progress of municipal action to correct deficiencies cited in the audit report.

State law ([M.G.L. Chapter 44 Section 42](#)) requires communities to submit completed audits to the Director of Accounts. State law also exempts contracting for the services of an auditor from the Uniform Procurement Laws (M.G.L. c. 30B). It should be noted, as well, that an audit report is a public record.

An audit generally has three components: an opinion, the financial statements and a separately provided management letter. Under professional codes of conduct, auditors are not permitted to prepare a municipality's financial statements. The role of the auditor is to review and comment on whether the municipality's financial statements are fairly presented and to determine their conformity to [GAAP standards](#) published by the Government Accounting Standards Board.

Auditors will review the operating procedures, confirm that financial controls are in place and comment on the management practices as they relate to checks and balances. During the course of the audit, the auditor also reviews the system of internal controls of a government. He or she will note deficiencies in internal control, often referred to as "reportable conditions." A more significant problem or deficiency is reported as a "material weakness." Technically, a material weakness is defined as a reportable condition of such magnitude that it could potentially result in material misstatements of financial condition.

In the opinion, the auditor explains what procedures the independent auditor performed, how they were performed, and what was found. An unqualified or "clean" opinion is when the auditor believes that the financial statements are fairly presented and in compliance to GAAP standards. A qualified opinion is when the auditor has reservations, while an adverse opinion is most damaging and represents the auditor's belief that the financial statements do not comply with GAAP.

Any weakness observed or otherwise detected in any operating department is commented on in the management letter. If the management letter reveals improper or inadequate financial procedures, the problems should be corrected as soon as possible. Typically, a management letter will include a response from the municipality clarifying an issue or outlining corrective action to be taken. In other instances, municipal responses are developed by the city or town's management team after the audit and management letter are released.

Ultimately, effective use of the audit report recommendations can assist the community in improving its financial controls and practices. The result will be protection of community assets, potential upgrades in a community's bond rating and increased public confidence in the government. ■

Editor's Note: For this and other Municipal Best Practices, please see the [Technical Assistance website](#).

DLS Notices

DLS Technical Assistance Adds Services

For over 20 years, the DLS Technical Assistance Section (TA) has provided guidance to cities and towns in the form of financial management reviews. TA has, in over 300 comprehensive written reports, advised municipalities on appropriate budget and finance-related procedures, checks and balances, and other matters of interest to policymakers, administrators and finance officers. Now, TA is expanding and offering more flexible services to meet city and town needs.

Focused Reports. TA advisors are available to complete more focused reviews that target a specific office, function area, or address a perceived problem in local government operations.

Workshops. TA advisors will travel to municipalities to conduct interactive workshops on its recently released revenue and expenditure computer forecasting tool, on the budget process, capital planning, best practices in overall financial management and on the legal responsibilities and role of finance officers, selectmen and finance committees.

Charters. TA will continue to offer its expertise to help communities explore how government structure can impact financial operations. Already, TA has met with local government study committees and charter commissions to review the options available to adopt a new, or amend an existing municipal charter, to convert from elected to appointed positions and to reorganize government.

Through this free consulting service, TA is dedicated to raising the level of efficiency, compliance and professionalism in Massachusetts cities and towns. For more information, please contact Rick Kingsley, Bureau Chief, at 617-626-2321 or kingsleyf@dor.state.ma.us or Joe Markarian at 617-626-2321 or markarianj@dor.state.ma.us, and visit the [TA website](#).

New Procedure for 8 of 58 Applications

On October 24, 2006, the Bureau of Municipal Finance Law made the following announcement to assessors, collectors and treasurers throughout the Commonwealth.

This is to notify you that after **November 1, 2006**, the Division of Local Services will send all notices regarding applications for authority to abate under G.L. c. 58, §8 by e-mail. We will no longer mail information requests or approval, denial or other notices. This change was announced in [Bulletin 2006-02B, New Name for DLS Legal Bureau and Customer Service Procedures](#), issued earlier this year.

Please review the revised application procedures included in the Bulletin, which are also available on the Division's website through the [Municipal Finance Law page](#). As the procedures indicate, we will use the e-mail addresses in the [DLS Local Officials' Directory](#), which is updated by city and town clerks, unless other e-mail addresses are supplied in the application. If an application is approved, the assessors (or other applicant), the collector, and if the property is in tax title, the treasurer will receive the e-mail notice. Therefore, to

ensure all notices are received, assessors, other officials who submit applications, collectors and treasurers must keep their municipal clerks informed of any changes in their e-mail addresses. Also note that all applications must include a [Schedule 58.8](#) containing essential information about the taxpayer, property and taxes or charges that are the subject of the application.

The Bureau of Municipal Finance Law legal staff is available to answer your questions about these procedures and abatement and billing issues generally. However, the Department of Revenue does not and cannot abate local taxes or charges or waive interest or collection costs directly on behalf of any particular local taxpayer or ratepayer. It can only authorize the local board or officer that assessed the tax, charge, interest or cost to do so and then only in limited circumstances. Therefore, we ask again that you not refer taxpayers seeking abatements or interest waivers to our office. Any application for relief under G.L. c. 58, §8 must be initiated and submitted by the appropriate local official. Submission of applications is discretionary. We strongly recommend, however, that you develop a policy governing the exercise of your discretion consistent with G.L. c. 58, §8 and our guidelines. This will ensure that all similarly situated taxpayers and ratepayers are treated equitably and enable your staffs to properly advise them, particularly where 8 of 58 relief is not available as a matter of law or policy.

We appreciate your cooperation. If you have any questions, please contact us at 617-626-2400 or DLSLAW@dor.state.ma.us. ■

DLS Notices

James R. Johnson, Director of Accounts, Retires

After 15 years with the Division of Local Services, Director of Accounts James R. Johnson announced his retirement in early November. He will be missed.

Jim was named director of accounts in March 1997. As director, he was responsible for DOR's oversight of many aspects of municipal finance, including approval of property tax rates, certification of funds available for appropriation, approval of certain municipal borrowings and audits. He joined DOR as assistant director in 1991.

Jim's expertise in municipal finance led him to take an active role in the crises faced by the cities of Springfield, Lowell and Pittsfield. He also played a key part in the liquidation of six county governments in the last 10 years. He was part of an inter-agency task force on school construction funding, and was the DOR representative on pension obligation bonds and post-employment benefits.

Jim graduated from Brown University in Providence, RI with an A.B. in Economics. He joined DOR from Westinghouse Electric, where he worked in financial and personnel management for 15 years.

Although Jim and his wife, Lee, currently live in Weston, he was formerly active in Wellesley town government, and served as an elected town meeting member and chairman of the finance committee.

Mark Your Calendars

Municipal Fiscal Calendar

January 1

Assessors: Property Tax Assessment Date for FY08 assessed property values

January 31

Treasurer: File IRS Form 5500 (Report of Employee Benefit Plan)

DOE: Notify Communities/Districts of Estimated Net School Spending Requirements for the Next Year

More information is available in the [Municipal Calendar](#), found on the DLS website.

Opportunities for Training

DLS Panel at the MMA Annual Meeting

The Division of Local Services will hold a panel discussion at the [MMA Annual Meeting](#) on Friday, January 12, 2007 from 2:00 to 3:30 p.m. "New Issues in Municipal Finance and Administration," will cover important issues in municipal finance and administration with a focus on issues particularly relevant to mid- and small-sized towns.

Marilyn Browne, Chief of the DLS Bureau of Local Assessment, and Ed Childs, immediate past president of the Massachusetts Association of Assessing Officers, will discuss the difficulties facing assessing departments and property assessment throughout the Commonwealth. DLS Bureau of Municipal Law Attorney Christopher Hinchey will talk about various regulations governing the regional school district budget process (pending adoption by the Department of Education), and DLS Director of Information Technology David Davies will focus on the municipal administrative challenges facing towns with limited access to high-speed Internet. Deputy Commissioner Gerard Perry will moderate.

Revenue and Expenditure Forecasting Tool

The Division of Local Services' will be on hand at the MMA Annual Meeting and Trade Show to continue to demonstrate the new Revenue and Expenditure Forecasting Tool to local officials on January 12 and 13, 2007. Please see www.mma.org for more details.

To try out the tool on your own, please go to www.mass.gov/dls and click on

the link to the DLS Financial Forecasting Tool.

At the upcoming MMA Convention, the Metropolitan Area Planning Council (MAPC) will have information available about the proposal and legislation to create a local option for municipalities to join the Group Insurance Commission. MAPC facilitated the work of the Municipal Health Insurance Working Group, and you can stop by the MAPC booth (#1301) to learn more about this proposal, which will be considered by the Governor and Legislature in the new year.

Course 101

The Department of Revenue's basic, required course for assessors, Course 101, "Assessment Administration: Law, Procedures, Valuation," is offered three times per year: spring, summer, and fall. The spring and fall courses are administered by the DOR, and the Massachusetts Association of Assessing Officers offers the summer course at the annual school in Amherst.

The spring Course 101 will be held at the New Bedford Free Public Library, located at 613 Pleasant Street, from 9:00 a.m. to 4:30 p.m., Monday, March 26 through Wednesday, March 28, 2007. A registration bulletin will be released in January 2007.

The locations for the fall and spring courses have been chosen for the next two years; please plan accordingly:

Fall 2007 — Hampden/Hampshire Counties

Spring 2008 — Essex/Middlesex Counties

Fall 2008 — Plymouth/Barnstable Counties ■

DLS Profile

Lisa Juskiewicz, Director, Municipal Databank

The Municipal Data Management and Technical Assistance Bureau (MDM/TAB), overseen by Bureau Chief Frederick Kingsley, is responsible for managing all municipal data reported to the Department of Revenue, distributing various local aid programs, and providing technical assistance to municipalities, among other duties. Lisa Juskiewicz, Director of the Municipal Databank, has been with the Division of Local Services (DLS) for 22 years. She is officially responsible for distributing local aid payments for quarterly distributions, monitoring the state budget process for Cherry Sheet data, maintaining the Databank and various Internet files, and working with the municipalities and other entities for data requests. However, her length of service and breadth of experience has made her a resource to all at DLS and throughout state government for many different purposes.

Lisa joined DLS in 1984, at the age of 18, as a secretary for the Databank. After three days, she moved over to the Local Aid section and has been there ever since. When she arrived at DOR, Local Aid data management was still done in long-hand on ledger sheets. Her initial responsibilities involved filling out the paperwork associated with the previous two fiscal years. By the time she completed the paperwork associated with fiscal years 1983 and 1984 and was presented with the paperwork required for FY85, she demanded that the process be computerized. Within a year, the mainframe computer system had been reworked to include Local Aid payments, and Lisa's role had transitioned again into the analysis of the distribution formulas.

In the early 1990s, the Databank and the Local Aid sections merged, and in May 2001 Lisa took over as the Director of the new, combined section. Under her watch, more data has become available and easily accessible on the Internet, and the entire Local Aid process is now computerized and automated between the Legislature, DOR, the state Treasury and the hundreds of communities and districts that receive payments. A staff of 19 plus seven part-time interns entirely devoted to responding to requests and collating data has been reduced to five people because of the availability of information on the website and advances in computer technology.

"While Lisa has managed key projects for the Division such as the Oracle application for local aid and the publication of web-based Cherry Sheet estimates during the state budget process," Bureau Chief Rick Kingsley said recently, "what distinguishes her performance are the intelligence, initiative and strength of character that she brings to her work. These traits, mixed with a dash of humor, an impressive work ethic and a keen sense of loyalty, make Lisa an exceptional employee."

Lisa earned her four-year bachelor's degree in Computer Science in 2003 from the University of Massachusetts in Boston in just two and a half years, while working full-time. In addition to her official duties, Lisa is also the Commonwealth of Massachusetts Employees Charitable Campaign (COMECC) liaison for DLS. She has won the Governor's Pride in Performance award twice, in 1999 and 2004, as well as the Deputy Commissioner's award three times, in 1992, 1993 and 2001.

"Although Lisa has had and continues to have a tangible and invaluable impact on the efficiency of the Databank and Local Aid," says Gerard D. Perry, Deputy Commissioner, "her true value to the division is her willingness to share her knowledge, lend a hand, take on duties not otherwise required, and generally go above and beyond her official role in every way possible. We are incredibly lucky to have her here."

A lifetime resident of Somerville, Lisa spends her free time with her large family (she has four older brothers), planning children's activities at a family campground in New Hampshire, cheering for Dale Earnhardt, Jr. every year at Daytona and whenever she can catch him on TV, and playing with her two cats, Jack and Boo. ■

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.

Lydia Hill, Editor

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