



Frederick A. Laskey, Commissioner
Joseph J. Chessey, Jr., Deputy Commissioner

CITY & TOWN

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Appropriations Contingent on Proposition 2½ Referendum

written by Kathleen Colleary

Recent legislation extended the time for towns to present Proposition 2½ override and exclusion questions to voters in order to fund "contingent appropriations."¹ A contingent appropriation is an appropriation voted by town meeting with language that expressly makes it subject to or contingent upon the approval of a Proposition 2½ referendum question. The appropriation can be funded by the tax levy ("raise and appropriate"), an available fund, or borrowing. By law, a contingent appropriation does not take effect unless the voters approve the related referendum question at an election held by a specified deadline.² This option is not available to cities.

Contingent appropriations are used to expand the property tax levy limits set by Proposition 2½ to accommodate town meeting spending decisions. Although the Division of Local Services does not determine actual compliance with Proposition 2½ until several months into the fiscal year when the tax rate is set, prudent communities adopt balanced budgets in the spring. The budget should be based on the amount of property taxes, other local revenues, and state aid likely to be available for the upcoming year. Communities may seek voter approval of an override or exclusion to increase levy capacity before or after the budget is adopted. If the budget cannot be funded within the final levy limit, however, and a referendum is not sought or is unsuccessful, the appropriating body must reduce spending before the tax rate can be set. In the meantime, departments can spend at appropriated levels. When a balanced budget is adopted but an override or exclusion to supplement

spending is approved later, further action by the appropriating body is likely to be required before the tax rate can be set. Having to bring the budget into balance after the fiscal year gets underway results in the added expense of calling special town meetings and may lead to uncertainty about service levels and delays in tax billing.

A town can eliminate the need to call a special town meeting to finalize the budget by using contingent appropriations to identify particular annual operating, or special purpose, appropriations that will take effect only if voters approve funding them with additional taxes. Voter action on the referendum then determines whether those items are included in the final budget for the year.

Contingent appropriations are most often used to fund special purpose appropriations for capital expenditures. Major capital projects such as new schools are typically funded by borrowing, which means the debt authorization may be made contingent on passage of a debt exclusion.³ Appropriations for capital projects or items for which the town could legally borrow, but fund from the levy or available funds instead, may be voted subject to a capital expenditure exclusion.⁴ In addition, town meeting may appropriate all or part of annual operating budget items, including assessments for regional school budgets, contingent on an override.⁵

Towns now have until September 15 to obtain voter approval of an override or exclusion question for a contingent appropriation made at an annual town meeting, which by law must occur in February, March, April or May. A ques-

tion for a contingent appropriation made at any other town meeting must be approved within 90 days after the meeting dissolves. The question may be presented to the voters at more than one election. If it is not approved by the applicable deadline, however, the appropriation is null and void. Previously, an initial election on the question had to take place within 45 days of the dissolution of the town meeting at which the appropriation was voted.

The selectmen still have the sole power to decide whether to call a Proposition 2½ referendum election for any contingent appropriations and how to structure it. The town meeting vote does not place an override or exclusion question on the ballot. It simply conditions spending on the approval of the question.

The new deadlines give towns more flexibility in scheduling elections. Voting contingent appropriations from the tax levy, particularly at special town meetings held in the fall, can delay tax bill-

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LEGAL

in Our Opinion

Watershed Lands

The Commissioner of Revenue is responsible for valuing state-owned land in every fifth year.¹ These values are used to determine reimbursements for tax revenues lost as a result of the state's ownership of certain properties formerly subject to local taxation. They are also used to calculate the Metropolitan District Commission's (MDC) annual payments to communities in lieu of taxes, from funds provided by the Massachusetts Water Resources Authority (MWRA) for certain watershed lands. The town of Boylston contested the Commissioner's values for land comprising the Wachusett Reservoir and watershed. The town appealed to the Appellate Tax Board (ATB) claiming that the January 1, 1990 and January 1, 1995 values were erroneous and that the MWRA should have reimbursed the town for land beneath the Wachusett Reservoir.² The ATB, however, ruled last April that land beneath the Wachusett Reservoir was not watershed land eligible for reimbursement. The decision is *Town of Boylston v. Commissioner of Revenue, Metropolitan District Commission and Massachusetts Water Resources Authority*.³

To help supply water to the City of Boston and its suburbs, the Legislature established the Wachusett Reservoir in the 1890s. The Wachusett Reservoir encompasses 5,163 acres of land in the towns of Boylston, Clinton, West Boylston and Sterling. When the Legislature created the MWRA in 1984, the enabling legislation required the MWRA to make payments in lieu of taxes for lands within the Quabbin and Ware River watersheds. In 1987, the law was further amended to include reimbursement for land within the Wachusett and Sudbury watersheds. Although Wachusett watershed land first became eligi-

ble for reimbursement in fiscal year 1988, the Commonwealth's next cycle for valuing state-owned land did not begin until January 1, 1990.

In its appeal of the Commissioner's values, the town of Boylston argued that the state should have included submerged land in its valuations. At issue was the meaning of the term "watershed." After noting that "watershed" was not defined in M.G.L. Ch. 59, Sec. 5G, the ATB looked to other statutory provisions and at the ordinary meaning for assistance in interpretation. In the MWRA enabling act, the ATB found that the Legislature defined "watershed system" as including two distinct areas: "reservoirs" and "watersheds." Relying on dictionary definitions, the ATB ruled that "watershed" included land surrounding and draining into a reservoir but did not signify land submerged beneath a reservoir. The ATB, therefore, held that Boylston could not be reimbursed for land beneath the Wachusett Reservoir.

The ATB then addressed the valuation methodologies used by the Commissioner in valuing the Wachusett watershed land. In an earlier decision, the ATB had approved the Commissioner's procedures since they were designed to achieve the statutory objectives, properly implemented, and could be applied equally to each city and town in the Commonwealth. Under the facts presented in the present case, the ATB held that the values produced by the Commissioner's methodology approximated fair cash value. In the ATB's view, the town's criticism of the Commissioner's approach to value was without merit.

The ATB recognized that the Supreme Judicial Court (SJC) had narrowed the ATB's standard of review in state-owned

land cases. In *Board of Assessors of Sandwich v. Commissioner of Revenue*, the SJC had restricted the ATB to determining whether the Commissioner's methodology satisfied the fair cash value standard and was, in fact, properly implemented.⁴ According to the court, the statutory goal is to approximate value given the scope of the statewide valuation program and the Commissioner's limited resources. In applying the tests set forth by the court in *Sandwich*, the ATB held that the Commissioner had complied with state statute in valuing the Wachusett watershed land.

The Boylston case holds that the Commissioner should not value submerged land for reimbursement by the MDC under M.G.L. Ch. 59, Sec. 5G, since "watershed" by definition does not include land under a reservoir. This ATB decision, however, effects only the Quabbin, Wachusett, Sudbury and Ware River watersheds managed by the MDC. It does not change the Department's practice of assigning modest value to land beneath reservoirs, large ponds and other bodies of water for *state-owned land* valuation purposes. M.G.L. Ch. 58, Sec. 13 requires the Commissioner to value at full and fair cash value "all land" owned by the Commonwealth and used or held for certain purposes. Communities are reimbursed annually on the Cherry Sheet for lost tax revenues based on these valuations.

The town of Boylston has decided to appeal this ATB decision. ■

written by James Crowley

1. M.G.L. Ch. 58, Sec. 13.

2. M.G.L. Ch. 59, Sec. 5G.

3. Docket No. F183626, F229026 (2000).

FOCUS

on Municipal Finance

FY2000 Single Family Tax Bills and Property Values

For the second consecutive year the statewide average tax rate fell, decreasing 1.7 percent to \$14.48. The average assessed value rose from \$173,576 to \$185,086 between FY1999 and FY2000, an increase of 6.7 percent, which is greater than the 5.2 percent increase from FY1998 to FY1999. The average single family tax bill rose 4.8 percent from \$2,557 in FY1999 to \$2,680 in FY2000, greater than the 3.8 percent increase that occurred between FY1998 and FY1999. This annual review of average single family tax bills and average assessed values in the state's 351 municipalities is one of the most requested articles in *City and Town*.

Statewide Trends

Figure 1 shows the trend in average single family tax bills for the entire state

since FY1990. Looking at actual dollars, there is a steady increase from \$1,711 to \$2,680 (56.6 percent). When translated into constant dollars, however, there has been much less change, an 18.2 percent increase. Constant dollars have been calculated by taking FY1990 dollars and applying the January Consumer Price Index for All Urban Consumers, Boston. There are 11 communities that have residential exemptions, which shift some of the tax burden from lower valued, owner-occupied homes to higher valued homes and rental properties. DLS does not have adequate information to calculate the average single family tax bills in those communities. The communities are Boston, Brookline, Cambridge, Chelsea, Marlborough, Nantucket, Somerville, Somerset, Tisbury, Waltham, and Watertown. Since the towns of Salisbury and Windsor have not had their FY2000 tax rates approved, they are also excluded from this analysis.

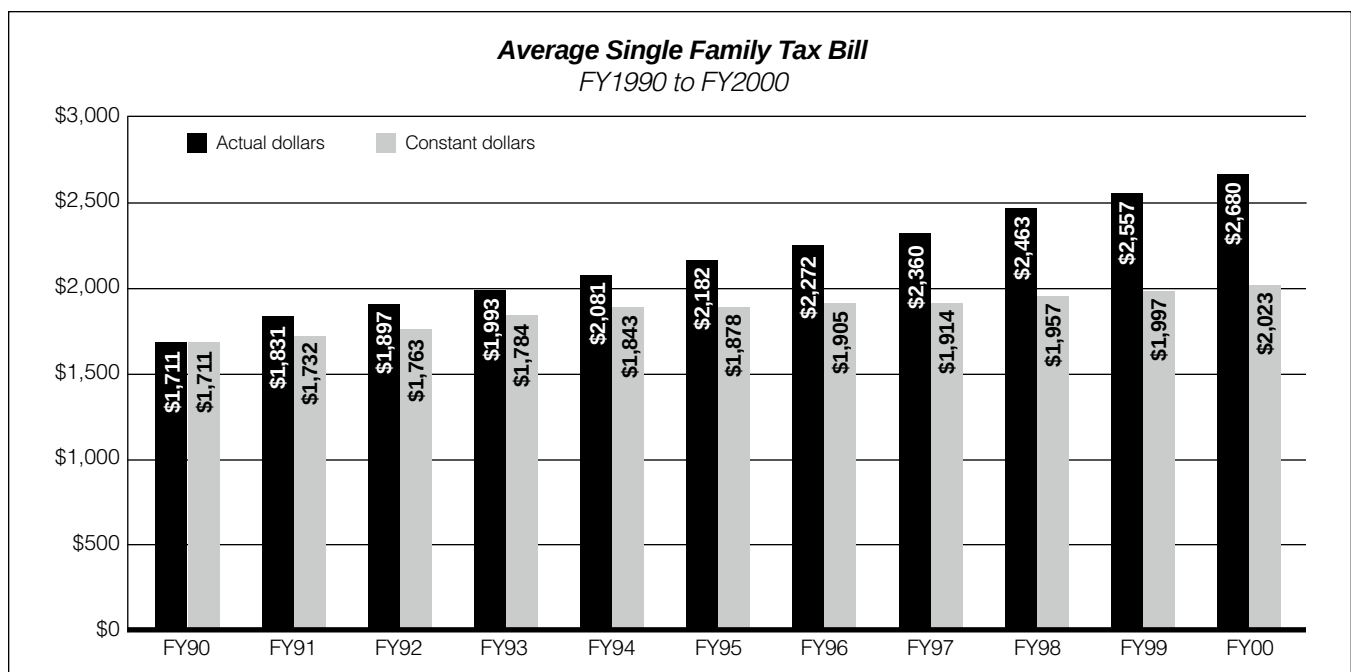
Figure 2 shows that the statewide average assessed value in FY2000 is greater than the average assessed value in FY1990 in actual dollars, but not in constant dollars. In actual dollars the average value increased from \$174,817 to \$185,086 (5.9 percent). In constant dollars the average assessed value is \$139,688 in FY2000, less than the average value in FY1990 (\$174,817). The actual statewide tax rate fell 1.7 percent from \$14.73 to \$14.48 in FY2000, a year after the state had experienced a 1.3 percent decline from FY1998 to FY1999.

Community Trends

Table 1 shows the average assessed value and the average single family tax bill for all 351 cities and towns for FY1999 and FY2000. It ranks cities and towns for the average FY2000 tax bill from highest to lowest and shows the percent change in average value and the average tax bill. In general, communities

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Figure 1



Municipality	FY99 avg. value	FY00 avg. value	Pct. chg. in value	FY99 avg. tax bill	FY00 avg. tax bill	Pct. chg. in bill	FY00 tax rate	Municipality	FY99 avg. value	FY00 avg. value	Pct. chg. in value	FY99 avg. tax bill	FY00 avg. tax bill	Pct. chg. in bill	FY00 tax rate
Abington	151,668	152,678	0.67	2,750	2,916	6.04	19.1	Cheshirefield	108,630	109,401	0.71	2,269	2,351	3.61	21.49
Acton	267,286	293,642	9.86	4,950	5,118	3.39	17.43	Chicopee	99,231	99,377	0.15	1,610	1,655	2.86	16.65
Acushnet	121,013	124,380	2.78	1,677	1,753	287	14.09	Chilmark	573,319	809,733	41.24	1,840	1,927	235	2.38
Adams	87,122	86,508	-0.70	1,509	1,525	306	17.63	Clarksburg	86,750	122,448	8.33	1,272	1,202	325	-5.50
Agawam	118,659	122,114	2.91	1,856	1,832	252	-2.81	Clinton	112,508	122,302	14.04	1,868	2,068	211	10.71
Alford	250,689	261,720	4.40	1,865	2,026	217	7.74	Coltasset	341,124	358,491	5.09	5,100	5,410	6.08	15.09
Amesbury	154,242	170,494	10.54	2,692	3,048	81	13.22	Colrain	95,744	96,012	0.28	1,720	1,791	258	4.13
Amherst	334,967	381,998	9.48	3,296	3,552	52	7.77	Concord	463,297	467,344	0.87	5,513	5,655	8	2.58
Andover	284,814	313,584	10.19	4,321	4,598	22	6.41	Conway	146,834	149,174	1.59	2,672	2,790	104	4.42
Aquinnah	388,732	389,641	0.23	2,282	2,591	124	13.54	Dummerston	112,405	114,567	1.92	1,613	1,657	285	2.73
Arlington	212,280	212,619	0.16	3,645	3,755	43	3.02	Dutton	117,739	118,875	0.96	2,137	2,194	194	2.67
Ashburnham	103,710	110,722	7.22	1,845	2,068	210	12.09	Danvers	186,435	202,328	8.52	2,899	2,996	85	3.35
Ashby	115,710	125,508	8.47	2,027	2,224	184	6.06	Dartmouth	161,890	163,008	0.70	1,878	1,948	229	3.73
Ashfield	126,110	130,807	3.72	2,192	2,221	185	4.42	Deerfield	189,323	190,446	0.59	2,660	2,809	103	5.60
Ashland	183,992	212,492	15.49	3,371	3,440	54	2.05	Deerfield	143,747	144,561	0.57	1,890	2,168	198	14.71
Athol	75,088	75,279	0.25	1,111	1,125	329	12.26	Dennis	143,241	155,957	8.88	1,268	1,347	317	6.23
Attleboro	128,360	129,443	0.84	1,916	1,986	223	3.65	Dighton	139,982	142,924	2.10	1,961	1,944	230	-0.87
Auburn	115,854	116,828	0.84	1,543	1,556	304	0.84	Douglas	130,283	132,996	2.08	2,126	2,260	180	6.30
Avon	143,328	143,962	0.46	1,668	1,790	259	7.31	Dover	534,134	543,620	2.15	5,705	6,209	5	8.63
Ayer	137,871	141,564	2.73	1,525	1,603	296	5.11	Dracut	133,716	149,420	11.74	2,272	2,324	159	3.17
Barnstable	180,775	183,533	1.53	2,225	2,349	157	5.57	Dudley	112,300	112,991	0.62	1,213	1,378	315	13.60
Barre	96,657	97,768	1.15	1,639	1,691	280	3.17	Dunstable	202,985	206,175	1.57	3,191	3,229	69	1.19
Becket	98,163	99,776	1.64	1,129	1,203	324	6.55	Duxbury	269,906	303,004	14.50	4,386	4,586	23	4.56
Bedford	294,154	306,163	4.08	3,521	3,726	46	5.82	E. Bridgewater	145,271	146,819	1.07	2,544	2,640	117	3.77
Belchertown	126,235	130,827	3.64	2,252	2,478</										

Municipality	FY99 avg. value	FY00 avg. value	Pd. chg. in value	FY99 avg. tax bill	FY00 avg. tax bill	FY00 Pct. hi-lo chg. rank in bill	FY00 tax rate	FY99 avg. tax bill	FY00 avg. tax bill	FY00 Pct. hi-lo chg. rank in bill	FY00 tax rate
Methuen	125,356	149,445	19.18	2,105	2,267	177	15.17	186,798	201,133	7.67	15.34
Middleborough	124,056	134,826	8.68	2,166	2,295	170	17.02	232,064	291,192	25.48	18.55
Middlefield	97,149	97,357	0.21	1,689	1,627	291	-3.67	149,001	151,885	1.94	15.71
Middleton	217,606	224,262	3.06	3,151	3,395	58	7.74	130,228	134,538	3.31	15.14
Milford	147,913	155,557	5.17	2,449	2,574	126	5.10	161,152	164,517	2.09	14.35
Millsbury	111,742	123,650	10.66	1,788	1,936	232	8.28	223,404	248,714	11.33	14.79
Millis	78,828	79,600	0.43	3,129	3,263	66	4.28	167,925	169,263	0.80	13.85
Millville	130,037	130,221	0.14	2,153	2,211	190	2.69	129,235	129,356	0.09	17.12
Milton	210,412	265,969	26.40	3,853	3,998	38	3.76	188,805	190,472	0.88	14.38
Monroe	58,626	66,705	13.78	750	891	331	18.80	164,129	165,562	0.87	13.33
Monson	119,023	120,150	0.95	1,902	2,192	195	15.52	132,634	146,817	10.69	16.73
Montague	94,925	95,466	0.57	1,588	1,598	297	0.63	215,591	215,985	0.18	15.88
Monterey	183,833	183,906	0.04	1,640	1,714	277	4.51	108,165	104,929	-2.99	3.22
Montgomery	136,019	137,512	1.10	1,925	1,917	239	-0.42	202,868	206,476	1.78	14.32
Mt. Washington	176,816	180,501	2.08	1,061	1,025	330	-3.39	95,207	95,641	0.46	12.04
Nahant	240,195	262,020	9.09	3,283	3,383	60	3.05	110,230	110,586	0.32	14.57
Nantucket	0	0	0.00	0	0	0	0.00	129,909	126,727	-2.45	13.65
Natick	208,619	216,291	3.68	3,152	3,270	65	3.74	151,565	172,289	13.67	14.23
Needham	304,662	345,903	13.54	3,924	4,068	35	3.67	128,937	0	0.00	0
New Ashford	111,387	120,016	7.75	725	659	335	-9.10	150,231	149,886	-0.23	10.21
New Bedford	93,890	96,915	3.22	1,468	1,573	302	7.15	157,650	169,664	7.62	14.33
New Braintree	125,187	125,926	0.59	2,121	2,118	203	-0.14	169,638	179,353	5.60	14.33
New Marlborough	148,828	149,604	0.52	1,723	1,622	292	-5.86	88,900	90,167	1.47	14.9
New Salem	112,758	112,319	-0.39	1,556	1,595	298	2.51	96,119	93,462	-2.84	13.85
Newbury	188,880	205,171	8.63	2,644	2,741	107	3.67	148,755	158,217	6.36	15.16
Newburyport	181,187	184,028	1.57	2,966	3,094	79	4.32	212,034	213,974	0.91	20.68
Newton	399,550	440,991	10.37	5,054	5,318	12	5.22	143,369	145,574	1.66	15.94
Norfolk	71,242	73,319	9.99	3,729	3,760	49	-7.78	123,278	122,859	-0.34	14.78
N. Adams	74,243	74,611	0.50	1,161	1,167	326	0.52	420,075	477,943	13.63	14.48
N. Andover	247,343	249,767	0.98	3,465	3,724	47	7.47	128,723	131,067	1.82	15.99
N. Attleborough	152,821	154,999	1.43	2,217	2,306	168	4.01	168,526	179,090	6.27	13.34
N. Brookfield	104,281	104,493	0.20	1,354	1,423	313	5.10	132,181	134,177	1.51	22.19
N. Reading	225,433	228,254	1.25	3,476	3,684	50	5.98	0	0	0.00	0
Northampton	242,601	243,983	0.97	2,146	2,314	167	7.83	0	0	0.00	0
Northborough	201,304	205,436	2.05	3,263	3,460	53	6.04	129,722	130,522	0.62	16.67
Northbridge	131,515	133,422	1.45	1,829	1,935	233	5.80	143,454	144,870	0.99	14.94
Northfield	102,219	102,913	0.68	1,644	1,488	309	-9.49	272,604	281,311	3.19	14.3
Norton	141,139	167,408	18.61	2,230	2,387	148	7.04	94,450	94,762	0.33	15.78
Norwell	275,579	307,799	11.69	4,277	4,475	25	4.63	123,915	126,659	2.21	15.56
Norwood	170,555	196,331	15.11	2,335	2,369	146	2.31	108,443	109,765	1.22	12.32
Oak Bluffs	190,784	191,215	0.23	2,133	2,266	178	6.24	77,597	81,895	5.54	20.8
Oakham	133,795	134,534	0.55	1,739	1,756	266	0.98	154,623	156,253	1.05	16.12
Orange	72,786	72,873	0.12	1,488	1,471	312	-1.14	207,051	208,340	0.62	9.63
Orleans	260,038	265,917	2.26	2,195	2,250	181	2.51	179,084	182,926	2.25	14.51
Otis	139,795	140,432	0.46	1,251	1,275	320	1.92	108,443	109,765	1.22	16.88
Oxford	105,754	106,972	1.15	1,684	1,838	249	9.14	226,421	246,690	8.95	18.13
Palmer	142,515	102,454	-0.06	1,808	1,890	242	4.54	128,758	129,577	0.64	18.37
Paxton	148,055	149,080	0.69	2,658	2,937	92	10.50	334,879	359,388	7.32	16.66
Peabody	177,217	178,023	0.45	1,724	1,835	251	6.44	142,302	143,632	0.93	15.92
Pelham	160,143	161,111	0.60	3,113	3,287	64	5.59	137,067	164,588	20.08	15.09
Pembroke	169,436	174,055	2.73	2,474	2,590	125	4.69	268,962	280,630	4.34	15.25
Pepperell	156,064	156,708	0.41	2,371	2,410	143	1.64	131,515	132,158	0.49	13
Peru	84,007	85,206	1.43	1,673	1,501	307	2.60	117,764	120,906	2.67	13.34
Petersham	140,895	142,923	1.44	1,467	1,507	220	19.98	97,035	97,196	0.17	11.82
Phillipston	87,779	89,112	1.52	1,302	1,346	318	3.38	164,311	165,279	0.59	15
Pittsfield	94,180	94,683	0.53	1,679	1,780	263	6.02	0	0	0.00	0
Plainfield	111,841	114,557	2.43	1,642	1,745	269	6.27	141,953	133,664	-5.84	4.98
Plainville	151,070	171,068	13.24	2,355	2,633	119	11.80	281,911	300,294	6.52	14.92
Plymouth	142,710	143,916	0.84	2,306	2,516	131	9.11	130,180	139,264	6.98	17.26
Plympton	172,030	181,716	5.63	2,909	3,038	83	4.43	253,052	287,617	13.66	7.4

Table 1

*Salisbury and Windsor are not included in this analysis because the towns have not set FY2000 tax rates.

State average 173,576 185,086 6.63 2557 2680 4.81 14.48

FY2000 Single Family Tax Bills and Property Values

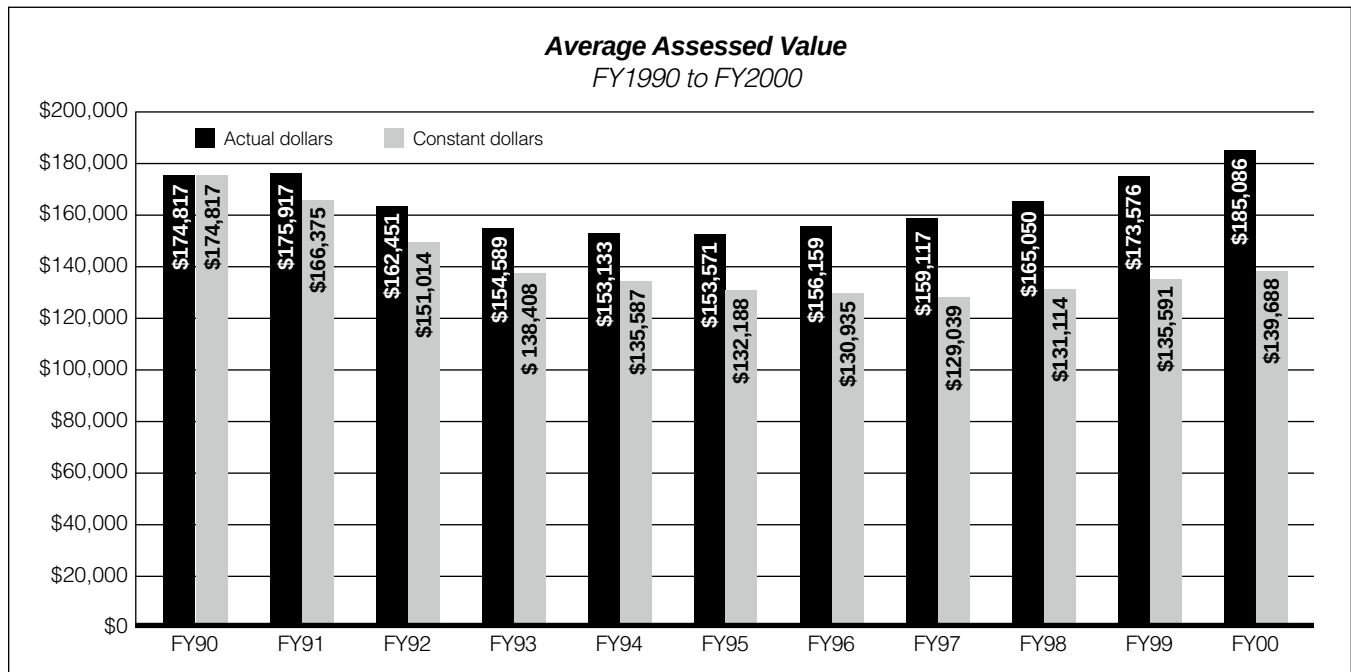
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Figure 2

nities with high average tax bills have higher assessed values. The communities with the highest average tax bills in FY2000 are Weston (\$8,064), Lincoln (\$7,475), Carlisle (\$7,023), Sherborn (\$6,912), and Dover (\$6,209). In terms of average assessed value, these communities rank second, third, eleventh, seventh, and fourth respectively. When ranked according to per capita income, Weston (1), Sherborn (2), Dover (3), Carlisle (4), and Lincoln (5) lead the state's communities.

The correlation between average tax bills and average assessed value is not as strong at the opposite end of the rankings. The towns with the lowest average tax bills for FY2000 are Erving (\$327), Rowe (\$338), Florida (\$594), New Ashford (\$659), Hancock (\$666), and Tolland (\$666). When sorted by average assessed value, these communities rank 323rd, 294th, 338th, 261st, and 249th respectively. The relationship between per capita income and lower tax bills is also not as strong. Erving (315), Florida (344), and New Ashford (314) all rank near the bottom of per

capita income. However, the town of Hancock (153) falls somewhat in the middle, and Tolland (67) ranks in the top portion of per capita income. These communities are all small towns in western Massachusetts with small populations. Both Erving and Rowe have power plants accounting for most of their total value. New Ashford has a high commercial value because of its local ski-resort. Hancock is a residential community which historically has had very low tax rates. Tolland, about 90 percent residential, provides few services since most of the town's roads and facilities are privately maintained.

There were 67 communities with increases in average assessed value of more than 10 percent. The top five increases were Chilmark (41.2 percent), Milton (26.4 percent), Winthrop (25.9 percent), Westwood (25.7 percent), and Provincetown (25.5 percent). The average assessed value declined in 14 communities. The decline was less than one percent in most communities, but Tolland did experience a decline of 5.8 percent.

In the last fiscal year, 302 communities had increases in their average tax bills while the average tax bill decreased in 36 communities. The decreases ranged from as low as 0.06 percent in Shelburne and 0.15 percent in Tolland, to as high as 60.74 percent in Erving and 41.72 percent in Rowe. Erving and Rowe each have power plants whose values increased significantly with deregulation. The largest increases in average bills occurred in Monroe (18.8 percent), Canton (16.4 percent), Monson (15.3 percent), Deerfield (14.7 percent), and Boylston (14.1 percent).

Tax bill, assessed value and tax rate data come from the FY2000 tax rate recapitulation forms submitted by local assessors and approved by the Director of Accounts. Average tax bills are calculated by multiplying the average assessed value for a single family home by the residential tax rate and dividing by 1000. The statewide average was calculated by multiplying the total assessed values for single family homes by the tax rate to determine the single

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DLS UPDATE

New Procedures for Abating Motor Vehicle and Boat Excise

The Division of Local Services' Property Tax Bureau (PTB) has developed streamlined procedures for requesting and obtaining authority from the Commissioner of Revenue to abate local motor vehicle and boat excises. Under M.G.L. Chapter 58, Section 8, the Commissioner may authorize assessors or other local officials to abate all or part of amounts assessed, or fees imposed, in certain cases where the assessors no longer have jurisdiction to abate. Assessors, collectors, selectmen and mayors recently received an Informational Guideline Release (IGR 00-207) detailing the Commissioner's policies for approving requests for abatement authority for local excises. Standard application forms to be used by assessors when requesting abatement authority were included. These forms eliminate the need for lengthy explanations through the use of check-off boxes. The new forms must be used for all applications received by the PTB on or after August 1, 2000.

Local officials with questions about the revised application procedures or excise issues generally may call the PTB at (617) 626-2309.

School Audit Reports on Website

First Findings-Summary Report of the First 19 Audits is available on the DLS website along with copies of the reports of all school district audits completed to date. The audits monitor how selected districts have progressed under the Education Reform Act of 1993. The Bureau of Education Audit has been

performing audits under the direction of the Governor's Education Management Accountability Board (EMAB). The reports include but are not limited to the following areas: school finances, staffing, test scores, time and learning standards and school improvement and technology plans. The last four audits have been performed jointly with staff of the Department of Education (DOE). DOE staff uses its own audit protocol to review school improvement planning, student learning time, personnel evaluations, professional development, curriculum alignment, and assessment of student progress. Each audit includes an Executive Summary of the more significant observations and findings. When possible, the audit team has identified and presented best practices that may be adapted by other school districts.

After each new school system audit is completed and the EMAB votes to accept the report, a copy of the report is posted on our website. Since our last update, audit reports on Auburn, Cambridge, East Longmeadow, Everett, Gardner, Milton, New Bedford, North Attleborough, North Reading and Woburn have been added. The other districts whose reports are available are Braintree, Brockton, Lexington, Lowell, Malden, Triton Regional and Worcester. To view the information contained in the reports you must have the Adobe Acrobat Reader software that can be downloaded free of charge by clicking the icon for Adobe Acrobat. The DLS web address is www.state.ma.us/dls.

Got Pictures?

The Division of Local Services would like to establish a rotating file of pictures of Massachusetts cities and towns. The pictures, which will appear on our

Home Page, should be points of interest such as historical buildings, geographical sites, or landmarks. We can use 35-millimeter snapshots or digital photographs on disks.

Please send your pictures to the Division of Local Services, P.O. Box 9490, Boston, MA 02205-9490, attention Evelyn Hyde. Evelyn's e-mail address is Hyde@dor.state.ma.us. ■

Appropriations

➡ *continued from page one*

ing, however. The Department of Revenue cannot set the tax rate until the related override or exclusion question, or the deadline for holding an election, has passed, whichever occurs first.

The new deadlines are effective as of May 20, 2000. For details about how they apply to contingent appropriations voted before that date, please refer to Division of Local Services Bulletin 2000-05B, *Contingent Appropriations*, issued in May. ■

1. Ch. 70 of the Acts of 2000.
2. M.G.L. Ch. 59, Sec. 21C(m).
3. M.G.L. Ch. 59, Sec. 21C(k).
4. M.G.L. Ch. 59, Sec. 21C(i ½).
5. M.G.L. Ch. 59, Sec. 21C(g).

FY2000 Single Family Tax Bills

➡ *continued from page six*

family tax levy in each community. The total state levy for single family homes was then divided by the total assessed values to calculate the statewide average tax rate. ■

*written by Wilson Acevedo
data provided by Lisa Juskiewicz*

Municipal Fiscal Calendar

August 1

Taxpayer: *Deadline for paying first quarterly tax payment M.G.L. Ch. 59, Sec. 57C; deadline for payment without interest*

Taxpayer: *Annual boat excise return due.*

Accountant: *Notification of total receipts of preceding year.*

August 15

Assessors: *Deadline to vote to seek approval for authorization to issue preliminary tax bills.*

Treasurer: *Fourth quarter reconciliation of cash for the previous fiscal year (due 45 days after end of quarter).*

August 31

Taxpayer: *Last filing day for classified forest land, M.G.L. Ch. 61.*

Assessors: *Begin work on tax rate recapitulation sheet (to set tax rate for semi-annual bills).*

September 15

Treasurer/Collector: *Compensating balance report.*

Accountant/Superintendent/School Committee: *Jointly submit end of year report to the DOE.*

September 30

State Treasurer: *Notification of quarterly local aid payments on or before September 30.*

Opportunities for Training

"What's New in Municipal Law" will be offered at the Ramada Sovereign Hotel and Conference Center, 1080 Riverdale Street (at I-91) in West Springfield on Friday, September 22, 2000, and at the Sheraton Framingham Hotel, 1657 Worcester Road (Exit 12 from the Mass Pike), Framingham on Friday, September 29, 2000 from 9:00 a.m. to 3:00 p.m.

Assessment Administration: Law, Procedures, Valuation will be offered in Worcester County on eight evenings from 7:00 p.m. to 10:00 p.m. beginning in October. The exact location and dates will be announced in September.

For further information, contact Barbara LaVertue, Coordinator of Training, at (617) 626-2340.

Employment Opportunity

Property Tax Appraiser. The Bureau of Local Assessment seeks an appraiser to provide technical assistance to municipalities in property tax administration, mass appraisal, data quality, tax base growth, and local finance. Duties include triennial recertification of property values, valuing state-owned land, equalized valuations, etc. Requirements include three years of full-time experience in appraisal or assessment of real property, or a bachelor's degree with two years of the required experience, and a valid driver's license. Applicants should have strong analytical and writing skills as well as proficiency in the use of computer spreadsheet applications. Professional appraisal designation is desirable. Travel is required and assignments will generally be in North Shore communities. The salary range is \$36,109 to \$49,037. Send cover letters and resumes to Marilyn Browne, Chief, Bureau of Local Assessment PO Box 9490, Boston, MA 02205-9490. ■

City & Town



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Jean McCarthy, Editor

To obtain information or publications, contact the Division of Local Services via:

- website: www.state.ma.us/dls
- telephone: (617) 626-2300
- mail: PO Box 9490, Boston, MA 02205-9490

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