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# City and Town

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## PERAC Achieves Savings for Cities and Towns

The Public Employee Retirement Administration Commission (PERAC) is responsible for the post retirement monitoring of disability retirees. Since it was established by the Legislature in 1996, this agency has saved cities and towns over \$7 million in pension costs. By returning retirees to work, recouping excess earnings by the retirees and enforcing the financial filing law, PERAC has lowered municipal costs.

The Commission, consisting of seven members including the governor, the state auditor and their designees and appointees, enforces the provisions of Chapter 32, the Massachusetts Public Pension Law. Chairman Robert Tierney notes, "Although the Commission was created amidst claims of widespread abuse, our experience has been that most retirees comply with the law. However, we have achieved a solid record by aggressive enforcement."

Under the state pension law, all disability retirees must file a statement of earnings with PERAC. This mandate requires PERAC's sending approximately 15,000 statements out to all disabled retirees. Failure to file the required statements results in pension suspension. PERAC analyzes the filings to assess whether or not the retiree's earnings exceed limits established by law. Any amount in excess of the amount allowed is recovered by the retirement system.

PERAC anticipates that retirement systems will, either through recoveries or

suspended pensions, accumulate savings of over \$50 million in a 20-year period. This has a direct bearing on the assets of the systems. The appropriations of cities and towns for pensions are determined by the extent that liabilities are not met by assets. Consequently, the increase in assets resulting from the PERAC savings leads to lower expenditures by the municipalities.

The statute includes criminal penalties for failing to truthfully report earnings.

**PERAC has saved cities and towns over \$7 million in pension costs.**

PERAC's Pension Fraud Unit conducts investigations regarding these and other violations of the retirement law. For example, one municipal employee pled guilty to perjury in relation to his earning statement following a PERAC investigation. A Suffolk Superior Court judge ordered this person to pay restitution to the Boston Retirement Board in the amount of \$40,987 as part of his sentence. In addition, the Boston Retirement Board ordered repayment for the years 1983 through 1992, during which the employee falsely reported no income. The Board found that the employee falsified reports to obtain funds of the Boston Retirement System, resulting in a misappropriation of public funds totaling \$115,545. In addition, the Board is seeking \$19,338 for excess earnings during 1997 and 1998, as determined by PERAC.

This employee, while working for two municipalities, collected a police disability pension from the Boston Retirement Board from 1983 to 1998 and failed to report his employment status and income to the Boston Retirement Board.

by Joseph Connarton, Executive Director, PERAC

In addition to overseeing post retirement income of disabled public retirees, PERAC is also required by law to undertake a comprehensive medical evaluation of the approximately 15,000 disabled public retirees. These retirees are reviewed each year for the first two years following retirement and every three years thereafter. Retirees are selected based on date of retirement and last evaluation, a written request by the member, or an annual statement of earned income, which shows substantial earnings. Agency caseworkers review medical records submitted by the retiree or the respective retirement board to determine if further review by a physician is necessary. In some instances, a retiree may eventually undergo examination by a medical panel of three physicians reporting independently. In order for a retiree to be restored to service, the panel must unanimously indicate the employee can perform the essential duties of the position from which he or she retired.

PERAC processes all applications for disability retirement for public employ-

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### From the Deputy Commissioner

In addition to its regulatory role, the Division of Local Services (DLS) also provides outreach services to cities

and towns. Here are a few examples:

- The Municipal Data Management/ Technical Assistance Bureau offers free consulting services to cities and towns on a wide range of municipal finance topics. The Technical Assistance brochure is available via our website, [www.massdor.com](http://www.massdor.com), or by calling (617) 626-2376.
- The Property Tax Bureau (PTB) has prepared several brochures on real estate tax exemptions, which are available on our website.
- PTB's attorneys provide advice and interpretations of municipal finance law to local officials. The PTB also hosts the "What's New in Municipal Law Seminar" to inform local officials of changes in municipal finance laws.
- The Bureau of Local Assessment provides assistance on matters related to property valuation.
- The Bureau of Accounts will soon begin assisting local officials in the implementation of Statement 34 of the Government Accounting Standards Board, which requires municipalities to account for fixed assets on their financial statements in FY02 and FY03.
- DLS staff and I are meeting with local officials statewide to discuss and help resolve financial issues in their communities. If your community is wrestling with a difficult issue, please contact my office at (617) 626-2372 to schedule an on-site visit.

**Joseph J. Chessey, Jr.**  
Deputy Commissioner

# Legal

## Questions & Answers

by James Crowley

**Q:** *A police officer was injured while on duty. How should the town handle any insurance proceeds?*

**A:** Pursuant to M.G.L. Ch. 41 Sec. 111F, police officers and firemen injured in the line of duty are paid 100 percent of their regular compensation from the salary account. Any insurance proceeds received by the municipality must be included in estimated receipts of the general fund as set forth in M.G.L. Ch. 44 Sec. 53. The accountant cannot add insurance proceeds to the police or fire department salary account since neither M.G.L. Ch. 41 Sec. 111F nor any other statute provides a mechanism to reimburse a salary account.

**Q:** *How should local officials account for federal grant funds paid to communities to meet projected retirement costs of employees paid from such grants?*

**A:** M.G.L. Ch. 40 Sec. 5D authorizes the Commissioner to establish rules, regulations and procedures concerning the recovery of employee pension costs from federal grants. Under our guidelines (IGR 90-106), all such recovered pension costs must be deposited in the appropriate pension reserve fund of the local retirement board. Funds from federal grants are commingled with other monies in the pension reserve fund. There must also be documentation of all amounts transferred to the fund for each employee paid from federal funds. There is no requirement, however, for federally recovered funds to be used solely to fund pensions of employees paid from federal grants. The rationale for the documentation is to track the federal funds if the federal government later refuses to permit pension cost recovery. It should also be noted that amounts recovered from federal grants are calculated to satisfy the community's

expected contribution to the pension system. Employees paid from federal grants who belong to a retirement system make their own percentage contributions to the system.

**Q:** *Would a person who takes minutes at meetings of several town boards be eligible to receive group insurance coverage?*

**A:** Maybe. M.G.L. Ch. 32B Sec. 2(d) requires a person to be considered an "employee" for group insurance if the individual receives compensation for at least 20 hours during the regular work week. The individual must be paid from a salary account to allow the deduction of the employee's group insurance premiums as set forth in M.G.L. Ch. 32B Secs. 7(a) & 7A(a). The group insurance statute then would not apply to independent contractors. The board of selectmen makes any decision as to eligibility for participation in the group insurance plan. This decision is final under M.G.L. Ch. 32B Sec. 2(d). The board of selectmen, however, could overturn this decision if there were a legal mistake in determining eligibility.

The Weymouth board of selectmen, for example, ruled that a constable was not an eligible employee since he had no fixed duties that required any set number of hours and no regular work week. The selectmen's redetermination was upheld by the Appeals Court in *Ramponi v. Board of Selectmen of Weymouth*, 26 Mass. App. 826 (1989).

As a general matter, income tax withholdings should be made for every employee unless some statutory exception applies. In addition, any employee entitled to group insurance is ordinarily considered eligible for the contributory retirement system. If the employee is not eligible for the retirement system, he or she may still be required to participate

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**in Our Opinion**

# Focus

## on Municipal Finance

### Population Trends in Massachusetts

by Alison Donta, Massachusetts Institute for Social and Economic Research (MISER) at the University of Massachusetts in Amherst (with contributions by Joan Grouke)

According to Census 2000, the population of Massachusetts in 2000 was 6,349,097. This represents a population growth of 5.5% from the population in 1990 of 6,016,425. Compared to the five other New England states, Massachusetts experienced the highest numeric increase in population from 1990 to 2000 but the third highest percentage increase in population (see *Table 1*). Among the 14 Massachusetts counties, all but two showed growth. Berkshire County saw a population decline of 3.2% and Hampden County showed a decrease in population of 82. The county with the largest growth rate was Nantucket County with a 58.3% increase. Other counties with large rates of growth since 1990 were Dukes County (28.8%) and Barnstable County (19.1%). Suffolk County, which includes Boston, experienced a growth rate of 3.9%.

As of 2000, Boston, Worcester, Springfield, Lowell, and Cambridge all had populations greater than 100,000. Of these cities, all but Springfield experienced a population increase since 1990. Boston showed a growth rate of

2.6% and had a population of 589,141 in 2000. According to Census 2000, 18 communities had a population between 50,000 and 99,999.

Among the 351 cities and towns of the Commonwealth, there were varied rates of population growth and decline. The five towns with the highest rates of growth were Aquinnah (Gay Head) with a 71.1% growth rate, Mashpee (64.2%), Nantucket (58.3%), Middletown (57.4%) and Tolland (47.4%). The cities and towns with the largest numerical growth since 1990 were Boston, Lynn, Haverhill, Shrewsbury, and Franklin. The five towns with the largest rate of population decline were Harvard (-51.5%), Monroe (-19.1%), Gill (-13.9%), Montgomery (-13.8%), and North Adams (-12.6%). *Table 2* compares changes in population from Census 1990 to Census 2000 for each of Massachusetts' 351 cities and towns. *Table 2* also shows a comparison between 1990 and 1999 resident birth data.

As shown in *Figure 1*, communities on Cape Cod and the Islands experienced significant growth in population rates since Census 1990. The same is also true for several communities with proximity to Route 495 (*Figure 2*). These include, among others, Boxborough (45.6%), Hopkinton (45.2%), Franklin (33.8%), Southborough (32.5%), Bolton (32.4%), Mendon (31.8%) and Westford (26.6%).

This year, for the first time, residents of the Commonwealth were given the opportunity to classify themselves into more than one race category as well as according to Hispanic ethnicity. For this reason, direct comparisons to the 1990 Census data with respect to race and ethnicity are not possible. As an approximation of the change in racial composition between the two censuses, however, it is possible to examine the composition of the population that identified themselves as being of one race (97.7%) in 2000.

For the Commonwealth as a whole, 84.5% of the population identified themselves as being White alone. Persons who classified themselves as Black or African American alone comprised 5.4% of the population, Asian alone represented 3.8% of the population, Native American alone represented 0.2% of the population, and Native Hawaiian/Other Pacific Islander represented 0.0% of the population of Massachusetts. An additional 3.7% of the population self-identified as Some Other race alone. Hispanics (of any race) comprised 6.8% of the population.

In Massachusetts, 2.3% of the population classified themselves as being of two or more races. Persons under age 18 were more likely to self-identify as being of two or more races than the population age 18 and over (3.7% versus 1.9%). The county with the highest proportion of residents classifying themselves in that way was Suffolk County, with 4.4% of the population self-identifying as two or more races. This was followed by Dukes County (3.2%), Plymouth County (2.5%), Bristol County (2.3%) and Hampden County (2.3%). The county with the lowest proportion of residents self-identifying as two or more races was Berkshire County,

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**Table 1. New England States Population Comparison**

Rank	Area	Census population		Change, 1990-2000	
		April 1, 2000	April 1, 1990	Numeric	Percent
13	Massachusetts	6,349,097	6,016,425	332,672	5.5
29	Connecticut	3,405,565	3,287,116	118,449	3.6
40	Maine	1,274,923	1,227,928	46,995	3.8
41	New Hampshire	1,235,786	1,109,252	126,534	11.4
43	Rhode Island	1,048,319	1,003,464	44,855	4.5
49	Vermont	608,827	562,758	46,069	8.2

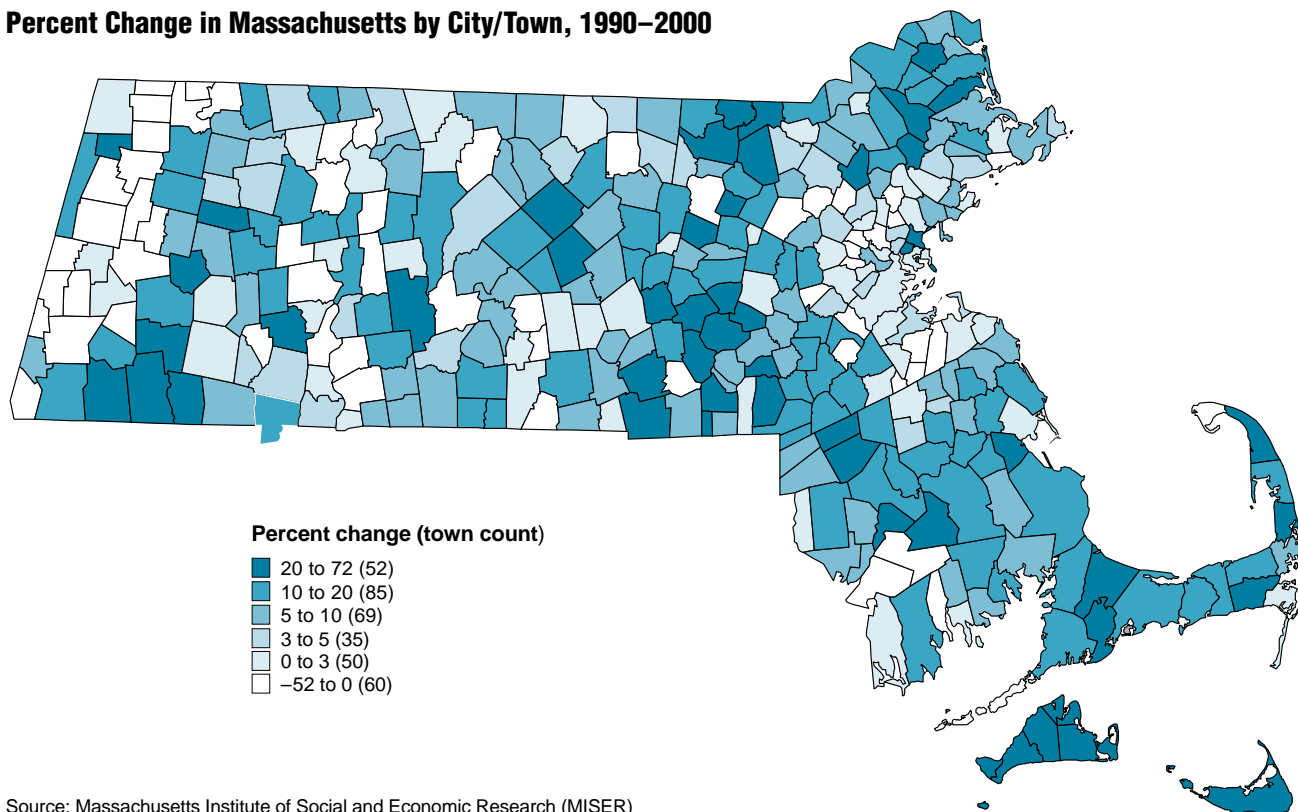
# Population and Resident Birth Comparison

Municipality	1990 U.S. census	2000 U.S. census	Pct. change	1990 resident births	1999 resident births	Pct. change	Municipality	1990 U.S. census	2000 U.S. census	Pct. change	1990 resident births	1999 resident births	Pct. change
Abington	13,817	14,605	5.70%	249	189	-24.10%	Chicopee	56,632	54,653	-3.49%	857	595	-30.57%
Acton	17,872	20,331	13.76%	224	261	16.52%	Clark	650	843	29.69%	14	6	-57.14%
Acushnet	9,554	10,161	6.35%	102	96	-5.88%	Charmark	1,745	1,686	-3.38%	16	16	0.00%
Adams	9,445	8,809	-6.73%	106	78	-26.42%	Clinton	13,222	13,435	1.61%	237	154	-35.02%
Agawam	27,323	28,144	3.00%	324	279	-13.89%	Cohasset	7,075	7,261	2.63%	88	106	20.45%
Afford	418	399	-4.55%	3	1	-66.67%	Colrain	1,757	1,813	3.19%	24	11	-54.17%
Amesbury	14,997	16,450	9.69%	251	236	-5.98%	Concord	17,076	16,993	-0.49%	183	158	-13.66%
Amherst	35,228	34,874	-1.00%	205	175	-14.63%	Conway	1,529	1,809	18.31%	26	12	-53.85%
Andover	29,151	31,247	7.19%	358	354	-1.12%	Cummington	785	978	24.59%	13	9	-30.77%
Arlington	44,630	42,389	-5.02%	604	560	-7.28%	Dalton	7,155	6,892	-3.68%	90	69	-23.33%
Ashburnham	5,433	5,546	2.08%	77	60	-22.08%	Danvers	24,174	25,212	4.29%	304	269	-11.51%
Ashtab	2,717	2,845	4.71%	44	34	-22.73%	Dartmouth	27,244	30,666	12.56%	255	229	-10.20%
Ashfield	1,715	1,800	4.96%	30	17	-43.33%	Dedham	23,782	23,464	-1.34%	305	288	-5.56%
Ashland	12,066	14,674	21.61%	236	252	6.78%	Deerfield	5,018	5,348	6.54%	64	53	-17.19%
Athol	11,451	11,299	-1.33%	178	118	-33.71%	Dennis	13,864	15,973	15.21%	163	136	-16.56%
Attleboro	38,383	42,068	9.60%	749	562	-24.97%	Dighton	5,631	6,175	9.66%	62	66	6.45%
Auburn	15,005	15,901	5.97%	180	158	-12.22%	Douglas	5,438	7,045	29.55%	95	101	6.32%
Avon	4,558	4,443	-2.52%	66	45	-31.82%	Dover	4,915	5,558	13.08%	50	68	36.00%
Ayer	6,871	7,287	6.05%	311	117	-62.38%	Dracut	25,594	28,562	11.60%	458	360	-21.40%
Barnstable	40,949	47,821	16.78%	575	479	-16.70%	Dudley	9,540	10,036	5.20%	115	100	-13.04%
Barre	4,546	5,113	12.47%	76	61	-19.74%	Dunstable	2,236	2,829	26.52%	28	40	42.86%
Becket	1,481	1,755	18.50%	24	14	-41.67%	Duxbury	13,895	14,248	2.54%	138	192	39.13%
Bedford	12,996	12,595	-3.09%	288	203	-24.25%	E. Bridgewater	11,104	12,974	16.84%	173	183	5.78%
Belchertown	10,579	12,968	22.58%	173	164	-5.20%	E. Brookfield	2,033	2,097	3.15%	33	27	-18.18%
Bellingham	14,877	15,314	2.94%	242	197	-18.60%	E. Longmeadow	13,367	14,100	5.48%	132	133	0.76%
Belmont	24,720	24,194	-2.13%	272	280	2.94%	Eastham	4,462	5,453	22.21%	35	39	11.43%
Berkley	4,237	5,749	35.69%	80	99	23.75%	Easthampton	15,537	15,994	2.94%	225	186	-17.33%
Berlin	2,293	2,380	3.79%	29	48	65.52%	Easton	19,807	22,299	12.58%	274	278	1.46%
Bernardston	2,048	2,155	5.22%	34	23	-32.35%	Edgartown	3,062	3,779	23.42%	46	49	6.52%
Beverly	38,195	39,862	4.36%	547	487	-10.97%	Egmont	1,229	1,345	9.44%	5	8	60.00%
Billerica	37,609	38,981	3.65%	600	556	-7.33%	Erving	1,372	1,467	6.92%	16	15	-6.25%
Blackstone	8,023	8,804	9.73%	138	101	-26.81%	Essex	3,260	3,267	0.21%	45	34	-24.44%
Blandford	1,187	1,214	2.27%	13	12	-7.69%	Everett	35,701	38,037	6.54%	553	520	-5.97%
Bolton	3,134	3,235	3.23%	48	70	45.83%	Fairhaven	16,132	16,159	0.17%	221	139	-37.10%
Boston	574,283	599,141	2.59%	10,332	8017	-22.41%	Fall River	92,703	91,938	-0.83%	1,598	1,097	-31.35%
Bourne	16,064	18,721	16.54%	269	242	-10.04%	Falmouth	27,960	32,660	16.81%	384	275	-28.39%
Boxborough	3,343	4,868	45.62%	46	62	34.78%	Fitchburg	41,194	39,102	-5.08%	778	566	-27.25%
Boxford	6,266	7,921	26.41%	91	96	5.49%	Florida	742	676	-8.89%	10	3	-70.00%
Boylston	3,517	4,008	13.96%	56	42	-25.00%	Foxborough	14,637	16,246	10.99%	197	236	19.80%
Braintree	33,836	33,828	-0.02%	435	447	2.76%	Framingham	64,989	66,910	2.96%	918	1,000	8.93%
Brewster	8,440	10,094	19.60%	113	61	-46.02%	Franklin	22,095	29,560	33.79%	409	504	23.23%
Bridgewater	21,249	25,185	18.52%	294	303	3.06%	Freetown	8,522	8,472	-0.59%	85	85	0.00%
Brimfield	3,001	3,339	11.26%	38	34	-10.53%	Gardner	20,125	20,770	3.20%	334	235	-29.64%
Brockton	92,788	94,304	1.63%	1,910	1,451	-24.03%	Georgetown	201	344	71.14%	5	2	-60.00%
Brookfield	2,968	3,051	2.80%	42	38	-9.52%	Georgetown	6,384	7,377	15.55%	92	121	31.52%
Brookline	54,718	57,107	4.37%	649	589	-9.24%	Gill	1,583	1,363	-13.90%	19	16	-15.79%
Buckland	1,928	1,991	3.27%	28	17	-39.29%	Gloucester	28,716	30,273	5.42%	405	350	-13.58%
Burlington	23,302	22,876	-1.83%	318	323	1.57%	Goshen	830	921	10.96%	8	2	-75.00%
Cambridge	95,802	101,355	5.80%	1,203	1,062	-11.72%	Gosnold	98	86	-12.24%	2	1	-50.00%
Canton	18,530	20,775	12.12%	209	288	37.80%	Grafton	13,035	14,894	14.26%	207	207	0.00%
Carlisle	4,333	4,717	8.86%	51	64	25.49%	Granby	5,565	6,132	10.19%	87	66	-24.14%
Carver	10,590	11,368	5.41%	160	130	-18.75%	Granville	1,403	1,521	8.41%	13	17	30.77%
Charlton	1,249	1,358	8.73%	14	11	-21.43%	Grt. Barrington	7,725	7,527	-2.56%	67	75	11.94%
Chatham	9,576	11,263	17.62%	190	156	-17.89%	Greenfield	18,666	18,168	-2.67%	267	193	-27.72%
Chatham	6,579	6,625	0.70%	51	39	-23.53%	Groton	7,511	9,547	27.11%	121	85	-36.36%
Chelmsford	32,383	33,858	4.55%	420	395	-5.95%	Groveland	5,214	6,038	15.80%	86	83	-3.49%
Chelsea	28,710	35,080	22.19%	788	641	-18.65%	Hadley	4,231	4,793	13.28%	34	35	2.94%
Cheshire	3,479	3,401	-2.24%	44	26	-40.91%	Halifax	6,526	7,500	14.92%	102	105	2.94%
Chester	1,280	1,308	2.19%	14	15	7.14%	Hamilton	7,280	8,315	14.22%	120	115	-4.17%
Chesterfield	1,048	1,201	14.60%	10	10	0.00%	Hampden	4,709	5,171	9.81%	47	49	4.26%
Chilmark	1,192	1,192	0.00%	126	191	51.59%	Hancock	628	13,801	6.77%	167	153	-8.38%
Chilmark	1,192	1,192	0.00%	126	191	51.59%	Hancock	628	13,801	6.77%	167	153	-8.38%
Hansen	9,028	9,495	5.17%	131	129	-1.53%	Hanover	11,912	39,838	8.85%	900	603	-33.00%
Hardwick	2,385	2,622	9.94%	30	34	13.33%	Hawley	317	336	5.99%	4	1	-75.00%
Harvard	12,329	5,981	-51.49%	56	50	-10.71%	Heath	716	805	12.43%	6	6	0.00%
Harwich	10,275	12,386	20.55%	109	90	-17.43%	Hingham	19,821	19,882	0.31%	267	279	4.49%
Hatfield	3,184	3,249	2.04%	34	26	-23.53%	Hinsdale	1,959	1,872	-4.44%	33	31	-6.06%
Haverhill	51,418	58,969	14.69%	1,027	921	-10.32%	Holbrook	11,041	10,785	-2.32%	163	116	-28.83%
Hawley	317	336	5.99%	4	1	-75.00%	Holland	14,628	15,621	6.79%	180	166	-7.78%
Heath	716	805	12.43%	6	6	0.00%	Holliston	2,185	2,407	10.16%	43	23	-46.51%
Hingham	19,821	19,882	0.31%	267	279	4.49%	Holyoke	12,926	13,801	6.77%	167	153	-8.38%
Hinsdale	1,959	1,872	-4.44%	33	31	-6.06%	Hopkdale	43,704	39,838	-8.85%	900	603	-33.00%
Holbrook	11,041	10,785	-2.32%	163	116	-28.83%	Hopedale	5,666	5,907	4.25%	91	73	-19.78%
Holden	14,628	15,621	6.79%	180	166	-7.78%	Hopkinton	9,191	13,346	45.21%	191	200	4.71%
Holland	2,185	2,407	10.16%	43	23	-46.51%	Hubbardston	2,797	3,909	39.76%	46	64	39.13%
Holliston	12,926	13,801	6.77%	167	153	-8.38%	Hudson	17,233	18,113	5.11%	282	260	-7.80%
Holyoke	43,704	39,838	-8.85%	900	603	-33.00%	Hull	10,466	11,050	5.58%	205	112	-45.37%
Hopedale	5,666	5,907	4.25%	91	73	-19.78%	Huntington	1,987	2,174	9.41%	36	23	-36.11%
Hopkinton	9,191	13,346	45.21%	191	200	4.71%	Ipswich	11,873	12,987	9.38%	172	162	-5.81%
Hubbardston	2,797	3,909	39.76%	46	64	39.13%	Kingston	9,045	11,780	30.24%	155	180	16.13%
Hudson	17,233	18,113	5.11%	282	260	-7.80%	Lakeville	7,785	9,821	26.15%	112	123	9.82%
Hull	10,466	11,050	5.58%	205	112	-45.37%	Lancaster	6,661	7,380	10.79%	87	68	-21.84%
Huntington	1,987	2,174	9.41%	36	23	-36.11%	Lanesborough	3,032	2,990	-1.39%	35	25	-28.57%
Ipswich	11,873	12,987	9.38%	172	162	-5.81%	Lawrence	70,207	72,043	2.62%	1,752	1,411	-19.46%
Kingston	9,045	11,780	30.24%	155	180	16.13%	Lee	5,849	5,985	2.33%	77	53	-31.17%
Lakeville	7,785	9,821	26.15%	112	123	9.82%	Leicester	10,191	10,471	2.75%	156	121	-22.44%
Lancaster	6,661	7,380	10.79%	87	68	-21.84%	Lenox	5,069	5,077	0.16%	50	42	-16.00%
Lanesborough	3,032	2,990	-1.39%	35	25	-28.57%	Leminster	38,145	41,303	8.28%	702	575	-18.09%
Lawrence	70,207	72,043	2.62%	1,752	1,411	-19.46%	Leicester	1,785	1,663	-6.83%	28	12	-57.14%
Lee	5,849	5,985	2.33%	77	53	-31.17%	Lexington	28,974	30,355	4.77%	313	241	-23.00%
Leicester	10,191	10,471	2.75%	156	121	-22.44%	Leyden	662	772	16.62%	7	5	-28.57%
Lenox	5,069	5,077	0.16%	50	42	-16.00%	Lincoln	7,666	8,056	5.09%	41	100	143.90%
Leminster	38,145	41,303	8.28%	702	575	-18.09%	Littletton	7,051	8,184	16.			



Municipality	1990 U.S. census	2000 U.S. census	Pct. change	1990 resident births	1999 resident births	Pct. change	1990 resident births	1999 resident births	Pct. change	1990 U.S. census	2000 U.S. census	Pct. change	1990 resident births	1999 resident births	Pct. change	1990 U.S. census	2000 U.S. census	Pct. change	1990 resident births	1999 resident births	Pct. change
Methuen	39,990	43,789	9.50%	630	537	-14.77%	50	35	-30.00%	8,642	11,081	28.22%	152	176	15.79%	8,642	11,081	28.22%	152	176	15.79%
Middleborough	17,867	19,941	11.61%	283	261	-7.77%	32	19	-40.63%	3,351	3,433	2.42%	32	19	-40.63%	3,351	3,433	2.42%	32	19	-40.63%
Middlefield	392	542	38.27%	4	3	-25.00%	1,223	1,083	-11.45%	84,985	88,025	3.58%	1,223	1,083	-11.45%	84,985	88,025	3.58%	1,223	1,083	-11.45%
Middletown	4,921	7,744	57.37%	69	86	24.64%	469	408	-13.01%	30,963	30,963	0.00%	469	408	-13.01%	30,963	30,963	0.00%	469	408	-13.01%
Milford	25,355	26,799	5.70%	437	360	-17.62%	116	156	34.48%	9,867	11,739	18.97%	116	156	34.48%	9,867	11,739	18.97%	116	156	34.48%
Milbury	12,228	12,784	4.55%	191	135	-29.32%	297	317	6.73%	22,539	23,708	5.19%	297	317	6.73%	22,539	23,708	5.19%	297	317	6.73%
Millis	7,613	7,902	3.80%	136	150	10.29%	94	111	18.42%	8,656	10,172	17.51%	94	111	18.42%	8,656	10,172	17.51%	94	111	18.42%
Millville	2,236	2,724	21.82%	50	42	-16.00%	685	622	-9.20%	42,786	47,283	10.51%	685	622	-9.20%	42,786	47,283	10.51%	685	622	-9.20%
Milton	25,725	26,062	1.31%	319	325	1.88%	15	35	133.33%	1,677	1,604	-4.35%	15	35	133.33%	1,677	1,604	-4.35%	15	35	133.33%
Monroe	115	93	-19.13%	0	1	0.00%	51	45	-11.76%	3,921	4,581	16.83%	51	45	-11.76%	3,921	4,581	16.83%	51	45	-11.76%
Monson	7,776	8,359	7.45%	99	105	6.06%	295	253	-14.24%	16,123	17,670	9.59%	295	253	-14.24%	16,123	17,670	9.59%	295	253	-14.24%
Montague	8,316	8,489	2.08%	124	110	-11.29%	88	63	-28.41%	7,482	7,767	3.81%	88	63	-28.41%	7,482	7,767	3.81%	88	63	-28.41%
Montgomery	805	934	16.02%	17	14	-17.65%	1	5	400.00%	378	351	-7.14%	1	5	400.00%	378	351	-7.14%	1	5	400.00%
Mt. Washington	759	654	-13.83%	3	3	0.00%	81	65	-19.75%	4,452	5,500	23.54%	81	65	-19.75%	4,452	5,500	23.54%	81	65	-19.75%
Nahant	3,828	3,632	-5.12%	33	34	3.03%	24	26	8.33%	1,594	1,657	3.95%	24	26	8.33%	1,594	1,657	3.95%	24	26	8.33%
Nantucket	6,012	9,520	58.35%	117	122	4.27%	77	86	11.69%	4,936	6,353	28.71%	77	86	11.69%	4,936	6,353	28.71%	77	86	11.69%
Natick	30,510	32,170	5.44%	468	472	0.85%	694	504	-27.38%	38,091	40,407	6.08%	694	504	-27.38%	38,091	40,407	6.08%	694	504	-27.38%
Needham	27,557	28,911	4.91%	349	382	9.46%	111	90	-18.92%	6,882	7,827	13.73%	111	90	-18.92%	6,882	7,827	13.73%	111	90	-18.92%
New Ashford	192	247	28.65%	7	3	-57.14%	6	7	16.67%	667	824	23.54%	6	7	16.67%	667	824	23.54%	6	7	16.67%
New Bedford	99,922	93,768	-6.16%	1,695	1,267	-25.25%	231	211	-8.66%	15,489	20,136	30.00%	231	211	-8.66%	15,489	20,136	30.00%	231	211	-8.66%
New Braintree	881	927	5.22%	8	10	25.00%	274	253	-7.66%	25,549	26,078	2.07%	274	253	-7.66%	25,549	26,078	2.07%	274	253	-7.66%
New Marlborough	1,240	1,494	20.48%	11	21	90.91%	12	7	-41.67%	634	705	11.20%	12	7	-41.67%	634	705	11.20%	12	7	-41.67%
New Salem	802	929	15.84%	12	13	8.33%	230	248	7.83%	16,786	17,863	6.42%	230	248	7.83%	16,786	17,863	6.42%	230	248	7.83%
Newbury	5,623	6,717	19.46%	86	84	-2.33%	139	125	-10.07%	13,046	13,425	2.91%	139	125	-10.07%	13,046	13,425	2.91%	139	125	-10.07%
Newburyport	16,317	17,189	5.34%	228	214	-6.14%	223	180	-19.28%	15,517	17,408	12.19%	223	180	-19.28%	15,517	17,408	12.19%	223	180	-19.28%
Newton	82,585	83,829	1.51%	878	874	-0.46%	30	28	-3.45%	2,910	3,335	14.60%	30	28	-3.45%	2,910	3,335	14.60%	30	28	-3.45%
Norfolk	9,259	10,460	12.97%	153	133	-13.07%	29	31	6.89%	2,012	2,058	2.29%	29	31	6.89%	2,012	2,058	2.29%	29	31	6.89%
N. Adams	16,797	14,681	-12.60%	235	164	-30.21%	53	58	9.43%	3,989	4,200	5.29%	53	58	9.43%	3,989	4,200	5.29%	53	58	9.43%
N. Andover	22,792	27,202	19.35%	322	366	13.66%	75	76	1.33%	6,118	6,373	4.17%	75	76	1.33%	6,118	6,373	4.17%	75	76	1.33%
N. Attleborough	25,038	27,143	8.41%	437	382	-12.59%	326	464	42.33%	24,146	31,640	31.04%	326	464	42.33%	24,146	31,640	31.04%	326	464	42.33%
N. Brookfield	4,708	4,683	-0.53%	64	42	-34.38%	146	146	0.00%	1,561	1,810	15.95%	146	146	0.00%	1,561	1,810	15.95%	146	146	0.00%
N. Reading	12,002	13,837	15.29%	165	181	9.70%	29	29	0.00%	17,655	18,234	3.28%	29	29	0.00%	17,655	18,234	3.28%	29	29	0.00%
Northampton	29,289	28,978	-1.06%	316	223	-29.43%	1,108	949	-14.35%	76,210	77,478	1.66%	1,108	949	-14.35%	76,210	77,478	1.66%	1,108	949	-14.35%
Northborough	11,929	14,013	17.47%	165	187	13.33%	191	132	-30.89%	16,685	17,196	3.06%	191	132	-30.89%	16,685	17,196	3.06%	191	132	-30.89%
Northbridge	13,371	13,182	-1.41%	220	197	-10.45%	53	47	-11.32%	4,478	5,387	20.30%	53	47	-11.32%	4,478	5,387	20.30%	53	47	-11.32%
Northfield	2,838	2,951	3.98%	27	33	22.22%	87	147	68.97%	6,628	8,781	32.48%	87	147	68.97%	6,628	8,781	32.48%	87	147	68.97%
Norton	14,265	18,036	26.44%	247	261	5.67%	295	219	-25.76%	17,816	17,214	-3.38%	295	219	-25.76%	17,816	17,214	-3.38%	295	219	-25.76%
Norwell	9,279	9,765	5.24%	106	109	2.83%	71	89	25.35%	7,667	8,835	15.23%	71	89	25.35%	7,667	8,835	15.23%	71	89	25.35%
Norwood	28,700	28,587	-0.39%	382	353	-7.59%	195	154	-21.03%	11,645	11,691	0.40%	195	154	-21.03%	11,645	11,691	0.40%	195	154	-21.03%
Oak Bluffs	2,804	3,713	32.42%	51	48	-5.88%	3,047	2,383	-21.79%	156,983	152,082	-3.12%	3,047	2,383	-21.79%	156,983	152,082	-3.12%	3,047	2,383	-21.79%
Oakham	1,503	1,673	11.31%	32	16	-50.00%	92	83	-9.78%	6,481	7,257	11.97%	92	83	-9.78%	6,481	7,257	11.97%	92	83	-9.78%
Orange	7,312	7,518	2.82%	131	80	-38.93%	26	12	-53.85%	2,408	2,276	-5.48%	26	12	-53.85%	2,408	2,276	-5.48%	26	12	-53.85%
Orleans	5,838	6,341	8.62%	50	28	-44.00%	270	267	-1.11%	22,203	22,219	0.07%	270	267	-1.11%	22,203	22,219	0.07%	270	267	-1.11%
Otis	1,073	1,365	27.21%	15	13	-13.33%	372	315	-15.32%	26,777	27,149	1.39%	372	315	-15.32%	26,777	27,149	1.39%	372	315	-15.32%
Oxford	12,588	13,352	6.07%	205	149	-27.32%	80	95	18.75%	5,328	5,902	10.77%	80	95	18.75%	5,328	5,902	10.77%	80	95	18.75%
Palmer	12,054	12,497	3.68%	155	130	-16.13%	110	91	-17.27%	7,775	7,837	0.80%	110	91	-17.27%	7,775	7,837	0.80%	110	91	-17.27%
Paxton	4,047	4,386	8.38%	39	37	-5.13%	184	263	42.93%	14,358	16,841	17.29%	184	263	42.93%	14,358	16,841	17.29%	184	263	42.93%
Peabody	47,264	48,129	1.83%	642	561	-12.62%	72	30	-58.33%	3,777	3,777	0.00%	72	30	-58.33%	3,777	3,777	0.00%	72	30	-58.33%
Pelham	1,373	1,403	2.18%	17	14	-17.65%	98	86	-12.24%	6,824	8,250	20.90%	98	86	-12.24%	6,824	8,250	20.90%	98	86	-12.24%
Pembroke	14,544	16,927	16.38%	249	282	13.25%	160	181	13.13%	13,650	14,412	5.58%	160	181	13.13%	13,650	14,412	5.58%	160	181	13.13%
Pepperell	10,088	11,142	10.34%	205	168	-18.05%	155	139	-10.32%	15,411	15,901	3.18%	155	139	-10.32%	15,411	15,901	3.18%	155	139	-10.32%
Peru	779	821	5.39%	15	5	-66.67%	927	795	-14.24%	49,832	55,972	12.33%	927	795	-14.24%	49,832	55,972	12.33%	927	795	-14.24%
Petersham	1,131	1,180	4.33%	18	8	-55.56%	78	76	-2.56%	6,438	6,799	5.61%	78	76	-2.56%	6,438	6,799	5.61%	78	76	-2.56%
Phillipston	1,485	1,621	9.16%	29	13	-55.17%	472	393	-16.74%	27,266	28,851	5.81%	472	393	-16.74%	27,266	28,851	5.81%	472	393	-16.74%
Pittsfield	48,622	45,793	-5.82%	728	491	-32.55%	31	41	32.26%	3,120	3,755	20.35%	31	41	32.26%	3,120	3,755	20.35%	31	41	32.26%
Plainfield	571	589	3.15%	7	3	-57.14%	289	8	-97.25%	7,775	7,837	0.80%	289	8	-97.25%	7,775	7,837	0.80%	289	8	-97.25%
Plainville	6,871	7,683	11.82%	96	95	-1.04%	59	55	-6.78%	5,754	6,141	6.73%	59	55	-6.78%	5,754	6,141	6.73%	59	55	-6.78%
Plymouth	45,608	51,701	13.36%	721	716	-0.69%	135	109	-19.26%	8,496	9,198	8.26%	135	109	-19.26%	8,496	9,198	8.26%	135	109	-19.26%
Plympton	2,384	2,637	10.61%	41	29	-29.27%	13	9	-30.77%	1,573	2,087	32.68%	13	9	-30.77%	1,573	2,087	32.68%	13	9	-30.77%
State total	6,016,425	6,349,0																			

### Percent Change in Massachusetts by City/Town, 1990–2000



Source: Massachusetts Institute of Social and Economic Research (MISER)

where only 1.2% of the population classified themselves as such.

Of the 146,005 Massachusetts residents that classified themselves as being of two or more races, 94.6% of them classified themselves as two races. Among that population, the most common two race combinations were: White and Some Other race (35.4%), Black and Some Other race (16.9%), White and Black (14.1%), White and Asian (11.4%), and White and Native American (9.2%).

Nineteen ninety-nine is the most recent year in which complete data is available on Massachusetts births and birth trends.<sup>1</sup> In 1999, 80,866 infants were born to women residing in Massachusetts. This represents an 11 percent increase in the number of births since 1980, but is 13 percent below the peak number of births (92,461) in 1990. The

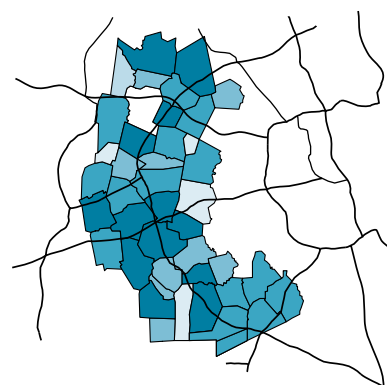
majority of births were to women over age 30 years. The birth rate among teenagers (ages 15–19) and women in their 20s declined in 1999. The fastest age specific birth rates in Massachusetts for women in the 1990s were for women 40 years or older. Birth data from the state Department of Public Health is available online at [www.state.ma.us/dph/bhsre/resep/resep.htm](http://www.state.ma.us/dph/bhsre/resep/resep.htm).

Additional Census 2000 data is available directly from the website of the Massachusetts Institute for Social and Economic Research (MISER) at [www.umass.edu/miser](http://www.umass.edu/miser) or from the Census Bureau at [www.census.gov/clo/www/redistricting.html](http://www.census.gov/clo/www/redistricting.html). Questions can be directed to Alison Donta at MISER, (413) 545-6654. ■

1. Information on birth rate data provided from *Massachusetts Births 1999*, published by the Massachusetts Department of Public Health.

above: Figure 1; below: Figure 2

### Route 495 Communities



Source: Massachusetts Geographic Information System (MassGIS)

# DLS Update

## City & Town Clerk Reminder

Once annual elections are over, please return a certified copy of the "Assessors Qualification Summary" you received earlier this year to the Division of Local Services (DLS). The information is required by law and helps DLS choose the proper geographical areas for upcoming assessors' courses. For more information, please contact Barbara Carney at (617) 626-2151.

The Division also requests that city and town clerks notify the Municipal Data Management/Technical Assistance Bureau as soon as possible if their community accepts the Community Preservation Act by referendum. The notification form, which is self-explanatory, is attached to our Informational Guideline Release (IGR) No. 00-209 issued in December 2000. Copies of this form can be obtained by contacting Elaine Lombardi at (617) 626-2337.

## Community Preservation Initiative

The Executive Office of Environmental Affairs (EOEA) launched the Community Preservation Initiative in January 1999. Through this effort, EOEA will be

developing fiscal impact tools that enable communities to better examine the financial implications of various development choices. These tools will allow communities to use their own local tax rates, educational and other municipal costs, land values, and other information to produce results that are not generic but are highly targeted to the unique circumstances of each community. Work on this project began in spring 2001 with the intention of testing the new tools with several communities in the fall of 2001.

EOEA is also providing funding for the completion of buildout maps and analyses for each of the 351 municipalities within the Commonwealth. A "buildout" consists of a series of four or five Geographic Information System (GIS) based maps that illustrate how a community is currently zoned and where land is available for development. These maps will provide an essential tool to help communities visualize the implications of zoning alternatives, individual development proposals, and proposed land acquisitions. The whole premise of EOEA's Community Preservation Initiative is that each community is unique, and that the Commonwealth's

role is to help each community figure out what it wants to save, what it would like to change, and how to do it. Careful consideration of financial implications is critical to communities as they make decisions.

Look for more information on EOEA's financial tools and other Community Preservation Initiative projects on EOEA's website at [www.state.ma.us/envir/communitypreservation.htm](http://www.state.ma.us/envir/communitypreservation.htm).

## Abatement Guide

The Department of Revenue (DOR) has made an Abatement Guide available online at [www.massdor.com](http://www.massdor.com). This guide is designed to help taxpayers understand how to request an abatement of taxes paid to DOR or to notify the Department of any additional taxes due the Commonwealth. To take the mystery out of filing for an abatement, DOR has outlined, by tax type, some of the most common reasons that cause taxpayers to amend their original tax filings. Documentation that taxpayers need to provide, in order to expedite the processing of their claims, is detailed. Taxpayers and tax practitioners report they have found the Abatement Guide useful and easy to navigate. ■

## PERAC

ees of the cities and towns and coordinates the medical panels that review each applicant. In addition, the agency conducts audits of the 106 local pension systems and the state's Pension Reserves Investment Management (PRIM) Board. Actuarial valuations are conducted by or reviewed by the PERAC Actuarial Division to accurately certify the assets and liabilities of the systems to determine their unfunded pension liabilities. This requires the examination of retirement data covering

some 500,000 public employees and retirees. All public employees, with the exception of MBTA employees and a limited number of higher education employees, are members of these retirement systems. A retirement board comprised of employees and retirees, as well as employer appointees, manages each pension system. Assets of the boards totaled more than \$40 billion at the height of the market last year. Today that figure is closer to \$30 billion. PERAC oversees the investment activity

of the boards (except PRIM) and also sets annual pension appropriations following the completion of actuarial valuations that analyze the financial condition of each system.

For more information, visit the PERAC website at [www.state.ma.us/perac](http://www.state.ma.us/perac). ■

**Editor's note:** Many thanks to Robert Tierney, PERAC Chairman and Civil Service Commissioner; Joseph Martin, Deputy Director; and Frank Valeri, Director of Governmental and External Affairs for helping provide this article.

*continued from page one*

## DLS Profile: BLA Regional Offices

In addition to our main office in Boston, the Division of Local Services (DLS) also has offices in Worcester and Springfield to better serve the needs of the cities and towns in the state's western and central regions. Each of these offices has staff from various bureaus in the Division. In this issue, we profile the Bureau of Local Assessment (BLA) staff in these two regional offices.

The Worcester office has three BLA field appraisers who have each worked at DLS for several years. **John Howard, Thomas Sweeney** and **Robert Martin** are responsible for overseeing the property valuation processes in communities that extend from the central part of the state eastward. Both John and Tom have also assisted staff from the Technical Assistance Bureau in preparing financial management reviews for towns such as Princeton, Northbridge, Millis, Auburn, and Bolton.

**Jacki Barden, Thomas Manion** and **Sandra Brusso** are the BLA field appraisers in Springfield. They provide assistance to several communities in the western part of the state. Their communities include small towns in the Berkshires as well as cities such as Springfield and Pittsfield. Jacki assisted the Technical Assistance Bureau with its financial management review of Palmer. While all field appraisers in the regional offices can be considered veteran DLS employees, Tom Manion, with 27 years of experience, has worked for DLS the longest out of all the regional office field appraisers.



**Thomas Manion and Jacki Barden of the Springfield office.**



**John Howard, Thomas Sweeney and Robert Martin of the Worcester office.**

A member of the BLA staff who has assisted communities on the north shore for more than 19 years has recently retired. **Richard Kairo**, field appraiser, displayed an attitude of helpfulness that was recognized by his colleagues at DLS as well as the communities he served. ■

### Q&A

*continued from page two*

in a defined contribution plan or the Social Security system.

In our view, a town (and possibly its officers) may be liable for payment of tax and penalties if the town does not make proper withholding of income tax or Social Security contributions. ■

### Check it out ...

**www.massdor.com**



- ✓ Levy Limits: A Primer on Proposition 2½
- ✓ Bulletin 2000-01B: Summary of 2000 Municipal Finance Law Changes
- ✓ FY2001 Average Single Family Tax Bills and Values
- ✓ FY2001 Tax Rates by Class

#### 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.

**Joan E. Gourke, Editor**

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

- website: [www.massdor.com](http://www.massdor.com)
- telephone: (617) 626-2300
- mail: PO Box 9490, Boston, MA 02205-9490

## City&Town

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