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## Inside This Issue

**DLS Commentary** How cities and towns are "going green" . . . . . **2**

**Best Practices** Three communities regionalize recycling and trash pickup **2**

**Focus** Calculation of municipal residential recycling rates explained . . . **3**

**Recycling markets** can help municipalities and businesses reduce waste and save money. . . . . **3**

**Legal** Overview of solar and wind device property tax exemption. . . . . **5**

**State leaders** open New Officials Finance Forum . . . . . **6**

**Databank Highlight** Chapter lands information available online . . . **8**

**OSD to open statewide** contracts to include more "green" cleaning products . . . . . **10**

**Springfield** makes energy-efficiency improvements. . . . . **10**

**DPH-approved products** on statewide contract keep public swimming pools disinfected with environmentally-friendly products . . . **11**

**Rain barrels** are an easy, economical option for water conservation. . . . . **11**

**Find links to state**, federal and non-profit organizations dedicated to "green" issues . . . . . **12**

**Municipal Fiscal Calendar** July–August . . . . . **13**

## Valuing Classified Forest Land — FY2009

**Marilyn H. Browne, Chief, Bureau of Local Assessment**

Ninety-six years ago, in 1912, the Massachusetts Constitution was amended authorizing the General Court to, "prescribe for wild or forest lands such methods of taxation as will develop and conserve the forest resources of the commonwealth." The preservation of this valuable asset has long been a state priority.

Forest land (M.G.L. Ch. 61), agricultural and horticultural farm land (M.G.L. Ch. 61A) and recreational land (M.G.L. Ch. 61B) all receive special tax treatment resulting from constitutional amendments. The valuation of these categories of property, often referred to as classified chapter lands, is based on their use value and not their market value. However, receiving special treatment does not come without strings. A lien is placed on the property by the city or town and should the owner decide to sell or change its use the property is subject to a penalty tax. Also, the community has the right of first refusal to purchase the land should the owner decide to sell or convert the use of the property, etc.

Ninety-five years later, on March 22, 2007 Chapter 394 of the Acts of 2007 was enacted. This Act, among other provisions, made the three categories of chapter land more consistent with each other (for details see [Chapter 394 — Classified Forest, Farm and Recreational Lands](#) in the October/November 2007 issue of City & Town). It also changed the way forest land will be valued beginning in fiscal year 2009 and this article will examine that change.

Historically, forest land under M.G.L. Ch. 61 was taxed by local assessors based on the commercial property tax rate for the fiscal year applied to 5 percent of the fair market value of the land, with a minimum value of \$10 per acre. It was not taxed on its fair market value as would be the case if the land was not classified under M.G.L. Ch. 61. The owner also paid an annual products tax based on 8 percent of the stumpage value of the forest products cut from the parcel during the prior calendar year. Chapter 394 changed that valuation methodology and eliminated the product tax.

New for FY2009, the Farmland Valuation Advisory Commission, which issues recommended values for agricultural/horticultural (M.G.L. Ch. 61A) farm land values, is now also required to develop ranges of use value for forest land (M.G.L. Ch. 61). On February 1, 2008 the Farmland Valuation Advisory Commission (FVAC) issued its [recommended land values](#) to local assessors and posted them to the Department of Revenue's website.

Chapter 394 added the commissioner of the Department of Conservation and Recreation to the FVAC that formerly was made up of the commissioner of revenue, who acts as chairman, the commissioner of agriculture, the director of housing and community development, the dean of the College of Food and Natural Resources of the University of Massachusetts Amherst, or their

**continued on page 8**





#### DLS Commentary

As energy costs spiral higher and higher, and as climate change becomes less hypothetical and more of a reality, it is indeed time for local

officials to think globally, act locally, and in the process save money and improve the environment.

This special “green” issue of City and Town takes a look at some of the energy, environment, and conservation issues facing decision-makers in cities and towns.

Recycling is one of several environmental and budget friendly initiatives that requires buy-in from the citizenry and consistent support from local officials to be successful. Check out where your community stands in the Department of Environmental Protection’s recycling percentages and see how it can tie communities together when recycling and waste disposal service is regionalized, as noted in a Best Practice from Braintree, Weymouth and Quincy.

The articulated need to preserve undeveloped forest and open space in Massachusetts goes back to just a few years after the two terms of our nation’s first presidential conservationist, Teddy Roosevelt. It was in 1912 that the Massachusetts constitution was amended to authorize the Legislature to develop tax policy to develop and conserve the state’s forest resources, as is noted in Marilyn Browne’s piece “Valuing Classified Forest Land.”

This is a huge area of opportunity for municipalities to lead the way and encourage new “green” practices.

**Robert G. Nunes**  
Deputy Commissioner &  
Director of Municipal Affairs

#### Best Practices

## Mayors of Braintree, Weymouth and Quincy Collaborate for Savings: Solid Waste and Recycling Initiative

**Jeffrey Kunz, Recycling Committee, Town of Braintree**

For the first time, South Shore communities have worked together in an initiative to jointly award a contract to one vendor for curbside collection for their three communities. **Quincy, Weymouth and Braintree’s** multiparty contract with Capitol Waste Services takes effect this July. It is a five-year contract with two two-year extensions for a total of nine years.

The mayors of the three communities felt strongly that increased purchasing power could translate into cost savings for all three communities and could lay the groundwork for future additional collaborations. Additionally, the communities hope to eventually apply for grants specifically targeted to multi-town projects in waste reduction via the state Department of Environmental Protection (DEP). The expectation was that by exploring all avenues, new programs, and improving management practices we could address the ever-escalating cost of providing and managing municipal solid waste services.

Solid waste management has become a challenge for all municipal budgets due to fewer disposal facilities, increased regulations, and excessive consumerism coupled with a lack of recycling resulting in ever-increasing costs and a increased concern for the environmental impacts.

By combining forces in a collaborative manner, the municipalities hoped to realize an economy of scale savings, as compared to going out to bid individually. Quincy, with 36,400 households served by municipal waste services has the largest base. However, when Braintree and Weymouth are added,

there are 62,950 households to be served (9,600 in Braintree and 16,950 households in Weymouth); that represents a 42 percent increase in purchasing power. It was expected that potential bidders would sharpen their pencils in order to obtain a long-term contract with three good-sized municipalities. Also, due to the security of having such a large customer base with a long-term contract, the vendor would realize improved efficiency in collection and equipment purchasing. Those efficiencies for the vendor transferred into savings for the municipalities in response to the communities’ request for contract proposals. Our expectations were met: first year savings are in the 3–5 percent range below previously anticipated 2009 costs!

Costs for FY09 will actually be less than this past year’s costs and will avoid the anticipated 7–10 percent industry guidelines for communities coming off long-term contracts because of the hard work and purchasing power of the alliance. Due to the single stream recycling, recycling revenue is expected to increase each year. Trash disposal fees are also anticipated to decrease as increased recycling results in decreased trash tonnage. We are hoping to achieve a 10–15 percent reduction in trash tonnage the first year, and an additional 5–10 percent the next two to three years. Even a 10 percent reduction in trash is equivalent to a \$75,000 savings each year for Braintree alone.

The services of an experienced, municipal solid waste consultant were critical to the process, as our three may-

**continued on page 9**

## Focus on Municipal Finance

# How MassDEP Calculates Municipal Residential Recycling Rates

Courtesy of the Massachusetts Department of Environmental Protection

Each year, the Massachusetts Department of Environmental Protection (DEP) asks municipalities to complete a Municipal Recycling Data Sheet that provides solid waste, recycling, composting and hazardous product collection information to the state. DEP uses the information provided on the Data Sheets to calculate municipal and statewide diversion and recycling rates, evaluate municipal recycling grant applications, and evaluate state recycling and waste reduction progress. Municipalities must complete a data sheet to be eligible for DEP recycling grants.

Below is a brief explanation of how DEP calculates municipal recycling rates and what is counted and not counted in these rates. A historical listing of municipal recycling rates, a spreadsheet summarizing the major components of each municipality's rate for the most recent year, and a spreadsheet summarizing the major characteristics of each municipality's solid waste and recycling program is posted along with this explanation at [www.mass.gov/dep/recycle/priorities/dswmpu01.htm#recycling](http://www.mass.gov/dep/recycle/priorities/dswmpu01.htm#recycling).

Residential Recycling Rate =  $\text{RTD} / \text{RTG}$

Residential Tons Diverted (recycled + composted + hazardous products collected) divided by Residential Tons Generated (diverted and disposed).

$\text{Tons Generated} = \text{Tons Disposed} + \text{Tons Diverted}$

- Generation is based on actual data reported by cities and towns.
- If a municipality does not report tons disposed, DEP estimates tons generated by multiplying the municipality's population by a statewide average per-capita residential generation rate.

Tons Disposed includes:

- All reported residential disposal;
- Bulky waste disposal;
- Tons disposed by residents served by private subscription haulers. If this tonnage is not reported, DEP calculates it by determining the per-household disposal tonnage for households served by the municipal program and multiplying this per-household rate by the number of households served by private subscription haulers. If a municipality does not have disposal tonnage data, DEP calculates it by subtracting the tons diverted from the estimated tons generated. (See the Tons Generated section above.)

Tons Disposed does not include: disposal tonnage from businesses or construction and demolition debris disposal.

$\text{Tons Diverted} = \text{Tons Recycled} + \text{Tons Composted} + \text{Tons of Hazardous Household Products and Difficult to Manage Waste Collected}$

Tons Recycled includes:

- All residential recycling of paper, containers, textiles, scrap metal and

## Build Cost-Effective Programs Based on Recycling Market Opportunities

Courtesy of the Massachusetts Department of Environmental Protection

Strong recycling markets provide excellent opportunities to reduce waste in a cost-effective manner. Due to rapidly growing international markets, scrap paper is now the number one American export by volume, and exports of U.S. scrap of all kinds grew to \$8.4 billion last year, more than double the 1999 total. This strong international demand has raised payments for recycled paper to between \$80 and \$120 per ton and has created a recycled paper supply shortage for American paper mills<sup>1</sup>. However, plenty of paper remains in the waste stream and, by not recycling, Massachusetts businesses and residents are literally throwing money away. An estimated 1.5 million tons of paper<sup>2</sup>, with an estimated value of more than \$100 million<sup>3</sup>, is thrown away each year by Massachusetts residents and businesses. Similar market dynamics exist for other recyclable commodities. While recycling markets are cyclical and could decline in the future, generators that reduce the amount of waste disposed can still save money through avoided disposal fees, which are typically \$60–80 per ton in Massachusetts. DEP will provide hands-on technical assistance to municipalities and businesses that emphasizes waste reduction initiatives that save money such as Pay-As-You-Throw, improved recycling and solid waste contracting, increased participation in existing programs, and regional program coordination. ■

1. Industry News: U.S. Paper Recycling Reaches a Record High, Source: Knight Ridder Washington Bureau, February 9, 2005.

2. Waste Reduction Program Assessment and Analysis for Massachusetts, Tellus Institute, December 2002.

3. "It's Time to Be Proactive: Let's Use Our Regional Strengths", presentation by Pete Grogan, Weyerhaeuser, NERC Fall Conference, October 27, 2004.

## Municipal Recycling Rates

	CY2006 (in pct.)	CY2005 (in pct.)	CY2004 (in pct.)		CY2006 (in pct.)	CY2005 (in pct.)	CY2004 (in pct.)		CY2006 (in pct.)	CY2005 (in pct.)	CY2004 (in pct.)		CY2006 (in pct.)	CY2005 (in pct.)	CY2004 (in pct.)		CY2006 (in pct.)	CY2005 (in pct.)	CY2004 (in pct.)
Abington	30	37	29	Chesterfield	36	52	57	Hancock	32	34	35	Methuen	14	18	29	Princeton	NA	NA	NA
Acton	19	18	20	Chicopee	29	27	35	Hanover	41	35	32	Middleborough	NA	17	24	Provincetown	18	16	25
Ashmet	28	23	NA	Chilmark	43	45	23	Hanson	25	8	9	Middlefield	39	39	37	Quincy	30	26	35
Adams	16	16	14	Clarksburg	NA	NA	NA	Harwick	18	24	18	Middleton	20	26	27	Randolph	16	23	17
Agawam	33	27	26	Clinton	NA	NA	NA	Harvard	30	34	32	Milford	33	23	32	Raynham	32	37	37
Afford	28	26	32	Cohasset	35	37	37	Harwich	46	45	48	Millbury	31	18	NA	Reading	37	39	36
Amesbury	15	12	25	Colrain	55	58	56	Haverhill	45	42	53	Millis	37	37	26	Rehoboth	NA	69	NA
Amherst	20	17	18	Concord	45	38	49	Haverhill	27	20	24	Millville	14	15	NA	Revere	8	7	NA
Andover	36	45	41	Conway	42	41	41	Hawley	35	37	40	Milton	52	50	55	Richmond	30	32	45
Aquinnah	37	13	12	Cummington	27	39	43	Heath	35	37	41	Monroe	NA	31	NA	Rochester	11	19	9
Arlington	30	31	33	Dalton	28	27	43	Hingham	47	50	49	Monson	24	25	25	Rockland	23	22	22
Ashburnham	NA	NA	NA	Danvers	49	19	23	Hinsdale	31	26	53	Montague	55	54	55	Rockport	37	37	38
Ashby	48	22	NA	Dartmouth	31	30	30	Holbrook	32	29	18	Monterey	27	47	NA	Rome	29	28	32
Ashfield	41	49	53	Dedham	39	NA	27	Holden	20	18	17	Montgomery	NA	NA	NA	Rowley	7	7	14
Ashtand	30	16	22	Deerfield	23	22	NA	Holland	NA	NA	NA	Mt. Washington	35	NA	NA	Royalston	48	57	69
Athol	NA	18	20	Dennis	23	22	17	Holliston	48	59	NA	Nahant	22	17	13	Russell	26	43	45
Attleboro	49	42	34	Dighton	NA	37	37	Holyoke	36	36	27	Nantucket	54	NA	63	Rutland	NA	NA	NA
Auburn	NA	4	11	Douglas	26	11	8	Hopedale	27	31	30	Natick	45	41	36	Salem	NA	11	22
Avon	24	24	21	Dover	32	33	NA	Hopkinton	24	33	32	Needham	69	66	62	Salisbury	45	45	39
Ayer	35	46	47	Dracut	NA	18	17	Hubbardston	NA	NA	NA	New Ashford	NA	NA	NA	Sandisfield	24	NA	NA
Barnstable	12	13	11	Dudley	17	16	17	Hudson	32	27	NA	New Bedford	14	12	15	Sandwich	22	20	21
Barre	NA	14	57	Dunstable	32	35	30	Hull	5	6	NA	New Braintree	NA	NA	NA	Saugus	23	22	22
Becket	27	25	27	Duxbury	45	32	31	Huntington	41	41	44	New Marlborough	15	11	10	Savoy	38	43	43
Bedford	33	NA	NA	E. Bridgewater	25	34	29	Ipswich	46	36	43	New Salem	44	46	47	Scituate	41	38	56
Belchertown	32	23	25	E. Brookfield	38	38	33	Kingston	21	18	17	Newbury	22	18	28	Seekonk	43	45	44
Bellingham	35	35	32	E. Longmeadow	63	53	46	Lakeville	40	36	31	Newburyport	39	46	47	Sharon	23	27	39
Belmont	30	29	36	Eastham	31	36	24	Lancaster	NA	NA	NA	Newton	38	38	36	Sheffield	21	39	45
Berkley	19	29	30	Easthampton	NA	NA	NA	Lanesborough	9	10	NA	Norfolk	41	38	35	Shelburne	45	44	43
Berlin	NA	35	35	Easton	NA	NA	NA	Lawrence	9	6	11	N. Adams	10	7	NA	Shirborn	34	39	41
Bernardston	40	38	42	Edgartown	24	32	34	Lee	26	27	34	N. Andover	31	32	29	Shirley	NA	NA	NA
Beverly	25	23	17	Egmont	48	47	48	Leicester	NA	15	NA	N. Attleborough	27	38	19	Shrewsbury	NA	25	24
Blackstone	17	22	18	Erving	37	41	36	Lenox	13	12	17	N. Brookfield	35	36	31	Shutesbury	32	42	47
Blackstone	42	33	29	Essex	22	22	21	Leominster	15	23	18	N. Reading	18	16	16	Somerset	42	42	52
Blanford	NA	18	50	Everett	NA	15	15	Leverett	60	69	67	Northampton	47	45	54	Somerville	21	20	22
Bolton	44	54	57	Fairhaven	28	23	27	Lexington	NA	58	68	Northborough	NA	41	37	S. Hadley	40	49	49
Boston	12	17	12	Fall River	12	16	13	Leyden	NA	NA	NA	Northbridge	23	21	20	Southampton	59	56	69
Bourne	33	41	41	Falmouth	42	42	42	Lincoln	39	39	40	Northfield	49	43	33	Southbridge	24	25	25
Boxborough	30	35	26	Fitchburg	NA	15	24	Littleton	21	23	21	Norton	NA	23	NA	Southbridge	9	6	NA
Boxford	38	45	47	Florida	26	21	24	Longmeadow	54	54	50	Norwell	23	28	26	Southwick	36	30	34
Boylston	NA	2	NA	Foxborough	65	64	59	Lowell	10	11	10	Norwood	NA	NA	NA	Spencer	31	23	22
Braintree	34	31	30	Framingham	29	28	23	Ludlow	23	20	22	Oak Bluffs	28	27	30	Springfield	19	19	22
Brewster	18	20	22	Franklin	26	33	34	Lunenburg	39	49	46	Oakham	NA	NA	NA	Sterling	31	35	39
Bridgewater	28	27	61	Freetown	9	8	8	Lynn	21	6	5	Orange	22	20	23	Stockbridge	34	34	33
Brimfield	NA	NA	NA	Gardner	36	27	NA	Lynnfield	19	20	20	Orleans	26	NA	NA	Stonham	35	37	34
Brookline	23	28	28	Georgetown	NA	NA	NA	Malden	10	1	NA	Otis	19	18	16	Stoughton	28	31	27
Brookfield	9	25	33	Gill	48	51	48	Manchester	32	34	32	Oxford	19	18	17	Stow	NA	NA	NA
Brookline	31	27	28	Gloucester	37	36	31	Mansfield	44	41	49	Palmer	8	3	46	Sturbridge	37	60	63
Buckland	53	53	53	Goshen	40	62	54	Marblehead	51	51	NA	Paxton	NA	NA	NA	Sudbury	35	38	39
Burlington	22	24	NA	Gosnold	NA	NA	NA	Marion	22	23	32	Peabody	14	15	15	Sunderland	42	41	44
Cambridge	31	31	31	Grafton	10	NA	NA	Marlborough	22	23	22	Pelham	NA	16	21	Sutton	16	19	20
Canton	38	24	NA	Granby	18	20	20	Marshfield	29	27	27	Pembroke	20	20	20	Swampscott	48	48	51
Carlisle	35	35	35	Granville	43	47	47	Mashpee	24	26	26	Pepperell	36	33	24	Swansea	34	37	NA
Carver	NA	NA	NA	Grt. Barrington	5	48	5	Mattapoisett	52	56	NA	Peru	32	32	28	Taunton	22	28	29
Charlmont	51	51	44	Greenfield	42	37	34	Maynard	44	45	44	Petersham	32	10	17	Templeton	NA	27	15
Charlton	NA	NA	NA	Groton	51	41	41	Medford	24	26	40	Phillipston	NA	33	NA	Tewksbury	16	18	18
Chatham	21	20	18	Groveland	NA	NA	NA	Medford	10	16	18	Pittsfield	17	26	27	Tisbury	66	43	NA
Chemsford	31	20	24	Hadley	NA	NA	NA	Medway	49	46	41	Plainfield	53	54	61	Tolland	13	NA	NA
Chelsea	8	3	11	Halifax	38	39	48	Melrose	33	29	39	Plainville	35	30	33	Topsfield	35	51	44
Cheshire	37	38	39	Hamilton	21	19	24	Mendon	33	18	31	Plymouth	12	26	25	Townsend	29	32	22
Chester	28	31	27	Hamden	12	17	19	Merrimac	25	27	26	Plympton	NA	NA	NA	Truro	46	42	33

Data provided by the Massachusetts  
Department of Environmental  
Protection.  
NA = Non-reporting for that year.



## Legal

# Solar and Wind Device Property Tax Exemption

James Crowley, Esq., Municipal Finance Law Bureau

In a time of rising fuel costs, taxpayers may explore solar and wind powered heating systems as a means to lessen their fuel bills. Many of these taxpayers are also concerned about the affect the installation of these system will have on their property tax bills.

Under M.G.L. Ch. 59 Sec. 5 Cl. 45, a taxpayer who installs a solar or wind powered system or device that is used as a primary or auxiliary means to supply heat or power to their property may receive a tax exemption. The exemption applies to residential, commercial and other taxable real estate.

To obtain the exemption, a taxpayer must file an initial exemption application. A regular abatement application ([State Tax Form 128](#)) may be used to apply. The exemption is allowed for a period of 20 years from the date of the installation of the system. Therefore, to obtain the full benefit of the exemption, the taxpayer should apply when the system is first installed.

The exemption is based on the fair cash value of certain components, which is not necessarily the full cost of the energy saving system. Only the value of devices whose sole function is to supply heat or power to the property is exempt. Any components that serve a dual purpose, such as having a significant structural function, are taxable. For example, the value of the thermal storage rods, storage box, fan system and duct work that are constructed to function exclusively as part of the solar or wind-powered energy or heat-supplying system are exempt. The value of the insulating materials, windows, floors and gravel base are taxable because they serve a structural and energy related purpose. See [Informational Guide-line Release No. 84-209, Property Tax Exemptions for Solar and Wind Powered Systems or Devices, Letter Ruling 81-107, Solar Energy Property](#).

**Therefore, to obtain the full benefit of the exemption, the taxpayer should apply when the system is first installed.**

The assessors must use their own appraisal judgment to determine the value of the system and to allocate the taxable and exempt portions of the system. A taxpayer dissatisfied by the amount of the exemption may file an abatement application with the assessors to contest the portion of the system which was treated as taxable. If unsuccessful, the taxpayer can appeal an adverse determination by the assessors to the State Appellate Tax Board.

If a taxpayer sells the property within the 20-year exemption period, the buyer is entitled to the Clause 45 exemption for the balance of the 20 years. ■

## Municipal Residential Recycling Rates continued from page 3

white goods, textiles and swap shop diversion

Tons Disposed does not include: recycling tonnage from businesses.

Tons Composted includes:

- Tonnage reported for leaves and yard waste, Christmas trees, and tonnage credit per home compost bin distributed (typically based on volume to weight conversions).
- When the municipality does not collect and report composting tonnage, but does confirm that it has specific composting initiatives in place, Mass-DEP calculates per-household default composting tonnage in lieu of actual reported tonnage.

Tons composted does not include: Compost tonnage from commercial sources

Hazardous Household Products and Difficult to Manage Waste Diversion includes:

- All hazardous household products and difficult to manage wastes reported (where necessary, volume to weight conversion factors are used to convert values into tons).
- Per-car and per-half-car tonnage credit for the number of cars reported served at comprehensive one-day collection events.

- These two figures are mutually exclusive if properly reported, and are added together to calculate total tons.

For more information regarding Mass-DEP's municipal recycling program and reports please visit their website at: [www.mass.gov/dep/recycle](http://www.mass.gov/dep/recycle).

Additionally, check out MassDEP's website for the following links:

Assistance for municipalities: [www.mass.gov/dep/recycle/reduce/assistan1.htm](http://www.mass.gov/dep/recycle/reduce/assistan1.htm).

Alphabetical list of municipal recycling programs: [www.mass.gov/dep/recycle/reduce/recyclin.htm#list](http://www.mass.gov/dep/recycle/reduce/recyclin.htm#list). ■

# Murray, Kirwan & Bal Join Annual New Officials Finance Forum

**Robert Bliss, DOR Director of Communications**

The word and the theme of the day at the 11th annual New Officials Finance Forum (NOFF), held June 5, at the College of the Holy Cross in **Worcester** was “partnership.”

Nearly 100 newly elected and appointed local officials heard Lieutenant Governor Tim Murray, Administration and Finance Secretary Leslie Kirwan, Department of Revenue Commissioner Navjeet K. Bal, and Deputy DOR Commissioner for Local Services Robert Nunes all speak of the importance of strengthening the partnership between the commonwealth’s 351 cities and towns and state government.

As a former Worcester mayor, Murray said he knew first hand that “municipal government delivers the services that citizens rely on the most at the end of the day.”

At the same time, Governor Deval Patrick “understands that local officials are our partners in government,” Murray said. He urged local officials to continue to voice support for those provisions of the Municipal Partnership Act (MPA) that the Massachusetts Legislature has not yet acted upon, and to continue to

make their voices heard on other municipal issues as well.

The discussions that take place at events such as the Municipal Affairs Coordinating Cabinet’s listening tour “do shape policy, developing proposals we take back and try to work on,” some of which will be included in a second version of the MPA that the administration will draft, Murray said.

A&F Secretary Kirwan, whose career in public service began with a 10-year stint in the Division of Local Services, during which time she oversaw the NOFF manual’s creation, said, “I admire

ence. “Look for ways to work with DLS and to do more with the resources you have,” Kirwan said.

There are some similarities in the challenges local and state governments face, she said. The state spends nearly half its budget on health and human services while local aid accounts for slightly less than 25 percent. “That doesn’t leave us much ... we’re in the same kind of squeeze you are,” Kirwan said.

The state faces a structural deficit of \$1.3 billion and as much as possible, “does not want to use reserves to achieve balance, the same as you don’t want to use reserves to achieve balance,” she said.

The governor is trying to grow additional revenues, “through some game-changing economic development opportunities,” Kirwan said. While noting that “in the spirit of partnership, state government is filling the gap in lottery revenues,” she cautioned that it would be “unwise for local officials to think the state is going to write a bigger check” in other forms of local assistance.

However, she did point out that the Patrick administration strongly supported a \$2 million increase in the PILOT (payment in lieu of taxes) program and was continuing to urge communities to at least examine the savings on health insurance costs that might accrue from joining the state Group Insurance Commission. The Athol–Royalston School Committee has saved \$922,000 in its first year as a member of the GIC, allowing them to fill four critical positions and still save money, she observed.

Nunes, the former mayor of **Taunton** told the gathered officials, “I truly understand the choices you are making everyday, and I appreciate your dedica-

**continued on page 7**



**Leslie Kirwan**

you for stepping into the fray at this difficult time.” She too declared that the Patrick–Murray administration, “wants to be and is in partnership with you.”

She cited the evolving role of DLS from strictly that of a regulator to one that shares responsibility for both regulation and providing technical assistance as acknowledgement of the responsibility state government has “to help you navigate state laws. Learn the DLS staff, get their phone numbers, get to know these folks,” she urged the audi-



**Tim Murray**

## New Officials Finance Forum continued from page 6

tion and commitment to your cities and towns." Bal added, "It's a challenge to do more with what's available to you."

A series of workshops and hands-on exercises followed the opening speakers led by Daniel Murphy, tax counsel for the Bureau of Municipal Finance Law, outlining the various roles played local officials in municipal finance; Joe Markarian, supervisor for the Technical Assistance Section, by strongly recommending annual audits in his presentation on the budget process and sources

for local revenue; Kathleen Colleary, chief of the Bureau of Municipal Finance Law, explained the state's Proposition 2½ law; Jim Paquette, program analyst for the Bureau of Local Assessment, spoke on the role of new growth in property certification; Anthony Raskias, deputy director of the Bureau of Local Accounts, outlined the process for setting tax rate; and F. Ellis Fitzpatrick, an accounting and audit policy analyst in the Bureau of Accounts spoke on reserves and free cash.

"The New Officials Finance Forum gives local officials more opportunity to receive information and ask questions about municipal finance than any other single such event sponsored by DLS. I would strongly urge those officials who could not make it this year to plan on attending our twelfth conference in June of two thousand nine," Nunes said.

NOFF is held each June in Worcester. Registration begins in March. For more information about NOFF or to read the NOFF manual, please visit our website. ■

**Bureau of Accounts field reps work through tax setting exercises with new local officials. Top left: William Arrigal. Top right: Kathy Reed. Bottom left: Everett Griffiths. Bottom right: Deb Wagner.**





## Valuing Classified Forest Land — FY2009 continued from page 1

respective designees, and a person appointed by the governor who is a member of a local board of assessors.

The Department of Conservation and Recreation (DCR) includes the state forester. DCR worked to develop suggested values for forest land to be presented to the FVAC. After a great deal

**The owner also paid an annual products tax based on 8 percent of the stumpage value of the forest products cut from the parcel during the prior calendar year. Chapter 394 changed that valuation methodology and eliminated the product tax.**

of research, DCR recommended the FVAC adopt an income approach to value that discounts anticipated timber revenue. In other words, it determines the present worth of the timber crop that may not be harvested for many years. This approach was selected because the FVAC uses an income approach to value its other agricultural/horticultural land use categories such as vegetables, orchards, pasture land, etc. DCR's analyses further led to a differentiation in the value of these woodlands east and west of the Connecticut River, the higher value being west of the river. (A more detailed explanation of the formula is available with the FVAC recommended land values referenced earlier in the article.)

Assessors must consider the FVAC recommended values when valuing classified farm land. If assessors deter-

mine to use values outside the ranges recommended by the FVAC their values must be supported by a comprehensive study of local factors influencing value. For example, assessors should ensure that sales used to support their valuations are comparable with respect to tillable land, pasture, meadow, woodland, mountainside and marsh, etc. In addition, they should identify and consider all other circumstances about the transactions that may have influenced the prices paid for the land, e.g., sales during crop growing season, irrigation and personal or business motivations of the parties. For more information please see the expanded [Farmland Valuation](#) section on page 16 of the newly released *Guidelines for the Development of a Minimum Reassessment Program*.

Chapter 394 also allows classified land to be valued as open space under M.G.L. Ch. 59, §2A. Approximately 30 percent of communities locally opt to use a split tax rate annually whereby commercial properties pick up a larger share of the tax levy than the residential properties. Now by a vote of town meeting or the city council with the concurrence of the mayor, a community can vote to determine that any one or all of the three categories of classified land can be categorized as open space. That means a lower property value and a lower tax rate. Additionally, cities and towns can lower the rate further if they elect to give open space property a discount at their annual classification hearing where local tax options are decided. (for details see [Tax Rate Options: Forest, Farm and Recreational Chapter Lands](#) in the May 2008 issue of City & Town). In summary, Chapter 394 can be a win-win situation for owners of classified chapter lands and the communities in which they are situated. ■

## Databank Highlight

**Jared Curtis, Analyst  
Municipal Databank**

The Municipal Databank contains more data than what appears on our website. A perfect example of this is the data discussed in last month's article on chapter lands.

Additional chapter land resources such as guidelines, local option forms and the technique for valuing farmland properties can be obtained from our website at [www.mass.gov/dls](http://www.mass.gov/dls).

Local Officials with access to the DLS Gateway System can view their community's chapter land parcel and value data by visiting [www.mass.gov/dls](http://www.mass.gov/dls) and clicking on the link for DLS Gateway under the title "online services." This data along with all other property types is reported to DLS annually on the LA-4 form.

You can request data regarding chapter lands or other property types by contacting the Municipal Databank at [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us) or 617-626-2384. Data is available by parcel and value for multiple communities, property types and fiscal years. ■



## Braintree, Weymouth and Quincy Recycle Together continued from page 2

ors recognized that a one to two year process was going to be compressed into three months. The decision to hire Rosemary Nolan, a Quincy Department of Public Works retiree was the key to this effort. Additionally, a task force made up of representatives of the three municipalities met one to two times per week with Nolan to insure each community's needs were integrated into the RFP and that synergies could be realized through discussion and information exchanges — a valuable outcome for this effort and any to follow.

### Key Process Points:

- The RFP formatting was done with a user-friendly approach. Many times, volumes of pages have to be gone through before finding the basics of the RFP scattered throughout the document.
- We organized the RFP so that key issues were in the lead section — vendors knew what was expected of them during their preparation of the RFP response and what each proposal needed to contain along with the pricing.
- A pricing format and a two-sided pricing sheet for each municipality was provided so that the vendors could just fill in the pricing on the lines provided next to each service category. This ensured that all responses would be consistent and made evaluating the pricing more transparent while providing an equal playing field.
- Outreach/sponsorship from the vendor to the communities was included, in order to have the means of sustaining outreach efforts to the schools and residents to achieve our goals of reducing trash tonnage, and thus, reducing costs.
- Route supervision, by the vendor, was addressed as an area where the three communities might possibly share one route supervisor instead of having two or three for the three communities as is the current situation. The savings of one salary by the vendor could be



**On behalf of the Recycling Committee, Mr. Kunz presented to Lt. Governor Murray and the Municipal Cabinet in early May.**

applied toward a municipal solid waste coordinator to assist all three towns in communicating with the vendor and ensuring the proper outreach and curbside monitoring and enforcement takes place. It was strongly felt that without daily supervision on behalf of the communities, achieving goals and sustainability was not possible.

- One concept of the new recycling program included in the RFP is single stream recycling. Single stream recycling eliminates the need for residents to sort paper or cardboard from all the other items that are recycled.
- During the first year of the new contract, the municipalities can do a modified single stream program that would allow residents to utilize one of their current trash containers for recycling, along with their recycling bin. The municipalities would supply a wrap-around-container-sticker and an information sheet

on single stream recycling to each household. This would serve our goal of converting to single stream, and immediately reduce trash tonnage fees. During the first year, municipalities would have time to research corporate grants for recycling containers. DEP grants occur in August wherein application could be made for funding to offset the larger container cost. Also, the cost savings from lowering disposal costs over 12 months, through the modified single stream recycling, could be used to assist in funding larger 96-gallon containers. From the time the contract is awarded to the new contract implementation date, there is a three-month period for outreach to the public relative to single stream to ensure a maximum comfort level with residents.

For more information please contact Rosemary Nolan at [RNolan@braintreema.gov](mailto:RNolan@braintreema.gov). ■



**City and Town welcomes the submission of municipal Best Practice articles and ideas. To do so please contact us at: [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us) or by calling 617-626-2377.**

## Giving the Green Light to Green Cleaners

**Courtesy of the Operational Services Division's Environmentally Preferable Products Program**

Cleaning can be a very dirty business. Did you know that one out of every three commercial cleaning products contains harmful chemicals that are linked to cancer, reproductive disorders, asthma and other respiratory ailments or skin and major organ damage? Those same substances eventually enter the environment and can contribute to the depletion of the ozone layer, adversely affect drinking water quality, and are responsible for high concentrations of toxics in fish and other organisms. Some of the dangerous chemicals will not biodegrade and will remain in the environment forever.

As a result of the significant environmental and public health hazards associated with cleaning chemicals, government and private sector purchasers have been making the switch to *green*, or more environmentally preferable product (EPP) alternatives. At first the transition was guarded, based on concerns for performance and cost. However, as a result of a consistent record of positive experiences documented nationwide over the past few years, the move to green is in full swing! Purchasers have discovered that many environmentally preferable options are commercially available without a higher price tag and custodians find them to work just as well, if not better, than the traditional counterparts. It's a win-win situation all around — especially for the cleaning staff and the building's occupants.

Massachusetts actually jump-started this momentum in 2003 when the commonwealth issued its statewide contract #GRO16 for EPP cleaning agents using the (third-party) Green Seal Standard for Industrial and Institutional Cleaning Products (GS-37) as the minimum criteria along with strict performance requirements. As a result, hundreds of green cleaning products formulated using that standard are now available and can be viewed at [www.greenseal.org/findaproduct/cleaners.cfm](http://www.greenseal.org/findaproduct/cleaners.cfm). In addition, at least four northeastern states (CT, NY, NJ and ME) have issued Executive Orders aimed at mandating the use of green cleaning products for various public institutions, facilities, schools, etc.

This move to reference a third-party certification when specifying green is important for several reasons: Such certifications alleviate the need for purchasers to undertake labor-intensive technical product reviews to verify environmental claims made by manufacturers. Equally important, these independent standards provide manufacturers with a consistent set of criteria for developing green products that will satisfy large numbers of purchasers. As a result, a greater volume of certified green products can be produced at a lesser cost and those reductions are being passed on as savings to customers.

As many new green options have hit the marketplace since the inception of the MA GRO16 contract, the central purchasing office, the Operational Services Division (OSD), will soon be re-bidding the present contract to include additional product lines. To take it one step further, the agency is looking to establish a statewide contract for cleaning services that would require the awarded contractors to use only cleaning products certified by third-party organization such as Green Seal and Environmental Choice. For more information on the current vendors on GRO16, visit [www.commpass.com](http://www.commpass.com) and for info on the upcoming contract proposals, contact OSD's EPP Program at [www.mass.gov/epp](http://www.mass.gov/epp).

For more information regarding the Operational Services Division's (OSD) Environmentally Preferable Products Program please contact Marcia Deegler, director of environmental purchasing, at 617-720-3356 or by e-mail at [marcia.deegler@state.ma.us](mailto:marcia.deegler@state.ma.us). ■

## Efficient Energy in Springfield

**Steve Lisauskas, Executive Director, Springfield Finance Control Board**

The **Springfield** Finance Control Board and the City of Springfield undertook a large-scale energy efficiency effort in 2006 under the Commonwealth's Energy Services Companies (ESCO) program. The \$15.1 million first phase of the investment is nearing completion. Annual debt service for this investment is \$1.1 million, with projected Fiscal Year 2009 savings of \$1.17 million. Improved utility purchasing is projected to save another \$1.7 million for a combined projected energy savings of \$2.8 million. While debt service costs are fixed, the city's savings will grow each year as energy costs increase and additional usage continues to be avoided.

Under the ESCO, the city received comprehensive energy efficiency analyses for more than 80 municipal buildings at no up-front cost. The cost of these analyses — \$250,000 — will be bundled with the cost of efficiency upgrades and will be repaid through energy savings.

Prior to making these investments, heat in many schools was inconsistent: in some buildings, one room would be over 80 degrees while an adjoining room was in the 50s. The ESCO programs replaced or right-sized dozens of boilers and made numerous other capital investments. Many of the assets replaced were well beyond their useful lives, requiring intensive maintenance. Even at that, breakdowns occurred that resulted in unacceptable room conditions and reducing productivity.

Should you have any questions, please contact Patrick Sullivan, executive director of parks, recreation and building maintenance for Springfield at 413-787-6444. ■

## \$avings Times Two for Summer Swimming Pools

**Courtesy of the Operational Services Division's Environmentally Preferable Products Program**

Swimming is perhaps one of the healthiest ways of recreation, but over the past few years reports about "swimming-related illness" due to the effects of sodium hypochlorite and its by-products in pools have scared swimmers away. The issue is that sodium hypochlorite, also referred to as "pool chlorine," has a more familiar household name: bleach.

Swimming in water with bleach diluted in it is reported to cause skin, eye and respiratory irritation. Bleach also reacts with organic contaminants in pools producing chloramines, which are toxic to bathers. On the cost side, a 200,000-gallon public pool may use 50 gallons of chlorine a day, which (at a conservative \$3/gal) translates into \$150 daily. For an outdoor pool, it would mean \$15,000 for a 100-day season, not including dealing with equipment corrosion caused by chlorine or potential liability in case of a spill or injury.

Sodium hypochlorite is, of course, used for a reason. But what if there was a way to comply with the Massachusetts Department of Public Health (DPH) requirements for disinfection and use less chlorine? The newly-awarded statewide contract for Water Treatment Chemicals and Alternative Treatment Systems (FAC46) now carries an expanded array of DPH-

approved products that can help you do just that:

- **Pool ionization systems**, widely used across the state, use copper and silver ions to enhance the chlorine action and reduce chlorine use by 50 to 80 percent.
- **Ozonation systems** supplement chlorine action with ozone and thus reduce disinfection chlorine needs.
- **Salt water chlorination systems** produce sodium hypochlorite from regular salt (sodium chloride) onsite. Using salt is less costly, but what's most important, salt is obviously much less hazardous to store than pool chlorine.

What is the cost? For the pool described above, a fully installed ionization system will cost about \$6,300 and at 50 percent chlorine use reduction will save \$7,500 in just one season. But what is more important is that it will help you make your pool a healthier place. After all, that's why we go swimming.

For more information regarding the Operational Services Division's (OSD) Environmentally Preferable Products Program please contact Marcia Deegler, director of environmental purchasing, at 617-720-3356 or by e-mail at [marcia.deegler@state.ma.us](mailto:marcia.deegler@state.ma.us). ■

## No More Water Water Everywhere

**Courtesy of the Operational Services Division's Environmentally Preferable Products Program**

As the recent New England temperatures herald the official start of the summer season, we turn on the hose, auto-set the outdoor sprinkler systems, open our swimming pools, and take numerous showers, often without a thought to the fact that in many parts of the world access to fresh water is literally a life or death issue.

According to the World Health Organization, the health and economies of at least 80 countries are threatened by water scarcity and over 2 billion people have no access to clean water; tensions have mounted between nations that share water from rivers crossing common borders and the World Bank estimates that world-wide demand for water is doubling every 20 years. Interestingly enough, the words "river" and "rival" share the same Latin root; a rival is "someone who shares the same stream." Perhaps this best explains the plethora of public opinion expressed in recent years that water will eventually replace oil as the most critical resource issue confronting all countries of the world.

Although our problems in the United States are not as dire as in developing countries — at least not yet — our current activities, particularly those involving landscaping, are dangerously disrespectful of this valuable resource. According to the landscaping guide prepared by the state Executive Office of Energy and Environmental Affairs, American homeowners use 40–60 percent of their household water on lawns and the average lawn consumes 10,000 gallons. That comes to 32 gal. of water per day on lawns. ([www.mass.gov/envir/mwrc/pdf/More\\_Than\\_Just\\_Yard.pdf](http://www.mass.gov/envir/mwrc/pdf/More_Than_Just_Yard.pdf)).

**continued on page 12**



**Rainbarrels** *cont'd. from page 11*

The guide provides a wealth of information and tips on ecological landscaping, but one easy and economical water conservation measure we chose to focus on here is available for commercial and personal use on state contract FAC31; Rainbarrels. In combination with environmentally preferable landscaping practices, rainbarrels provide the opportunity to “harvest” thousands of gallons of “free” untreated water per season by diverting a portion of the runoff from your roof. They are easy to install, come in red or blue depending on the vendor and connect to hoses or irrigation systems. You can multiply the savings by connecting one barrel to another. Conserving water can help protect local watersheds, ground water and surface water quality as well as our drinking water, while providing a sustainable source of water for irrigation.

The states of Massachusetts, Maine and New Hampshire all have grant programs that offset some of the purchase price of the barrels. Interested agencies, municipalities and citizens may contact the Massachusetts Department of Environmental Protection for information and/or one of the vendors on state contract listed in this newsletter. Visit the various websites of the vendors for more details on the benefits and usages of rainbarrels.

**Rainbarrel Vendors on MA Contract FAC31****New England Rain Barrel Company, Peabody, MA**

Joane Freele, 978-977-3155

[joan@nerainbarrel.com](mailto:joan@nerainbarrel.com); [www.nerainbarrel.com](http://www.nerainbarrel.com)

**SkyJuice New England, Stafford, NH**

Sharon England, 207-363-1505

[sengland@skyjuice.us](mailto:sengland@skyjuice.us); [www.skyjuice.us/html/rain\\_barrel.html](http://www.skyjuice.us/html/rain_barrel.html)

For more information regarding the Operational Services Division's (OSD) Environmentally Preferable Products Program please contact Marcia Deegler, director of environmental purchasing, at 617-720-3356 or by e-mail at [marcia.deegler@state.ma.us](mailto:marcia.deegler@state.ma.us). ■

## Green Links

**State and Federal Agency Programs:**

**Massachusetts Executive Office of Energy & Environmental Affairs:** [www.mass.gov/envir/](http://www.mass.gov/envir/)

**Massachusetts Division of Energy Resources:** [www.mass.gov/doer/](http://www.mass.gov/doer/)

• [Commonwealth of Massachusetts Energy Management Services](http://www.mass.gov/energymanagement)

**State Department of Environmental Protection:** [www.mass.gov/dep/dep\\_home.htm](http://www.mass.gov/dep/dep_home.htm)

**Operational Services Division's Environmentally Preferable Products Program:** [www.mass.gov/eppprogram.htm](http://www.mass.gov/eppprogram.htm)

**Division of Capital Asset Management & Maintenance: Energy Efficiency and Sustainable Buildings Group:** [www.mass.gov/cam/Energy&Sustainability/energy-sustain.html](http://www.mass.gov/cam/Energy&Sustainability/energy-sustain.html)

**The Mass Technology Collaborative:** [www.mtpc.org/index.asp](http://www.mtpc.org/index.asp)

• Clean Energy Choice: Matching Grants for Towns: [www.masstech.org/CleanEnergyOrg/index.htm](http://www.masstech.org/CleanEnergyOrg/index.htm)

• Commonwealth Solar: [www.masstech.org/renewableenergy/commonwealth\\_solar/](http://www.masstech.org/renewableenergy/commonwealth_solar/)

**[Mass. Energy Management Services](http://www.mass.gov/energymanagement)**

**Center for Energy Efficiency and Renewable Resources at the University of Massachusetts Amherst:** [www.ceere.org](http://www.ceere.org)

**[Office of Consumer Affairs & Business Regulation — Manage Municipal Energy/Energy Smart Program](http://www.mass.gov/consumeraffairs)**

**Energy Star:** [www.energystar.gov](http://www.energystar.gov)

• “Innovative Financing Solutions: Finding Money For Your Energy Efficiency Projects:” [www.energystar.gov/ia/business/COO-CFO-Paper\\_final.pdf](http://www.energystar.gov/ia/business/COO-CFO-Paper_final.pdf)

• “Easy Access to Energy Improvement Funds in the Public Sector:” [www.energystar.gov/ia/business/easy\\_access.pdf](http://www.energystar.gov/ia/business/easy_access.pdf)

**U.S. Dept. of Energy Clean Cities Program:** [www1.eere.energy.gov/cleancities/index.html](http://www1.eere.energy.gov/cleancities/index.html)

**Non-Governmental:**

**MassRecycle:** [www.massrecycle.org](http://www.massrecycle.org)

**Mass Energy Efficiency Partnership:** [www.maeep.org/mission.cfm](http://www.maeep.org/mission.cfm)

**ICLEI — Local Governments for Sustainability:** [www.iclei.org/index.php?id=iclei-home&no\\_cache=1](http://www.iclei.org/index.php?id=iclei-home&no_cache=1)

**Mass Climate Action Network:** [www.massclimateaction.org](http://www.massclimateaction.org)

**MMA MunEnergy Program:** [www.mma.org/index.php?option=com\\_content&task=view&id=593&Itemid=239](http://www.mma.org/index.php?option=com_content&task=view&id=593&Itemid=239)

**Interstate Renewable Energy Council:** [www.irecusa.org/](http://www.irecusa.org/)

**Database of State Initiatives for Renewable Energy (DSIRE):** [www.dsireusa.org/index.cfm?EE=0&RE=1](http://www.dsireusa.org/index.cfm?EE=0&RE=1) ■

## Municipal Fiscal Calendar

### July 1

**Collector: Mail Annual Preliminary Tax Bills** For communities issuing annual preliminary tax bills, the preliminary quarterly or semiannual bills should be mailed by this date.

### July 15

**Accountant: Certification Date for Free Cash: Anytime after Books are Closed** Two weeks after the close of a fiscal year, all accounts are closed out and the resulting balance sheet and supplemental documentation submitted to DOR. Free cash is certified any time after this date.

**Accountant: Report Community Preservation Fund Balance: Anytime after Books are Closed** After the close of a fiscal year, the fund balance is submitted to DOR (Form CP-2) and notice given to the Community Preservation Committee and other financial officers. The fund balance may be appropriated anytime after that report.

**School Business Officials: Certification Date for Excess and Deficiency (E&D) Fund** Two weeks after the close of a fiscal year, all accounts are closed and the resulting balance sheet (a pre-closing trial balance or audited financial statements will not be accepted unless requested by the Director of Accounts) and supplemental documentation are submitted to DOR. E&D Fund is certified any time after this date.

**Assessors: Deadline for Appealing Commissioner's Pipeline Valuations to ATB**

### July 20

**DOR/BLA: Notification of Changes in Proposed EQVs (even numbered years only)**

**DOR/BLA: Notification of Changes in Proposed SOL Valuations (every 4th year after 2005)**

### August 1

**Taxpayer: Quarterly Tax Bills — Deadline for Paying 1st Quarterly Tax Bill Without Interest** According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the 1st Quarter preliminary tax payment without interest, unless the preliminary bills were mailed after July 1. If mailed by August 1, the 1st Quarterly payment is due August 1, or 30 days after the bills were mailed, whichever is later, and the 2nd Quarterly payment is due November 1. If mailed after August 1, the preliminary tax is due as a single installment on November 1, or 30 days after the bills were mailed, whichever is later.

**Taxpayer: Annual Boat Excise Return Due**

**Accountant: Notification of Total Receipts of Preceding Year** The total actual local receipts (e.g., motor vehicle excise, fines, fees, water/sewer charges) of the previous fiscal year must be included on Schedule A of the Tax Rate Recapitulation Sheet (Recap) which is submitted by the Assessors to DOR. On the Recap, the Accountant certifies the previous fiscal year's actual revenues, and the Assessors use this information to project the next fiscal year's revenues. Any estimates of local receipts on the Recap that differ significantly from the previous year's actual receipts must be accompanied by documentation justifying the change in order to be approved by the Commissioner of Revenue.

### August 10

**Assessors: Deadline for Appealing EQVs to ATB (even numbered years only)**

**Assessors: Deadline for Appealing SOL Valuations to ATB (every 4th year after 2005)**

### August 15

**Assessors: Deadline to Vote to Seek Approval for Authorization to Issue Optional Preliminary Tax Bills** For semi-annual communities issuing optional preliminary property tax bills, the Assessors must vote to seek authorization to issue the bills from DOR by this date. After receiving approval, Assessors must submit a Pro-forma Tax Rate Recap Sheet to DOR for review and issue the tax bills by October 1.

For a complete calendar listing, see the [Municipal Fiscal Calendar](#) on our website. ■

**Please remember to update the online [Local Officials Directory](#) so that both municipal and state officials have accurate contact information.**



#### City & Town

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