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City and Town

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An Overview of the School Lunch Program

by Joan E. Gourke

The National School Lunch Program (NSLP) is a federally assisted meal program that provides nutritionally balanced, low-cost or free lunches to more than 26 million children nationwide each school day.

The U.S. Department of Agriculture (USDA), through its Food and Nutrition Service, administers the program at the federal level. At the state level, the NSLP is usually administered by state education agencies, which operate the program through agreements with school districts (food authorities). In Massachusetts, the Department of Education (DOE) operates the school lunch program through written agreements with local school districts that must apply annually for participation.

Generally, public or nonprofit private schools of high school grade or under and public or nonprofit private residential child-care institutions may participate in the school lunch program. School districts and independent schools that choose to take part in the

lunch program receive cash subsidies and donated commodities from the USDA for each meal they serve. In return, they must serve lunches that meet federal requirements, and they must offer free or reduced price lunches to eligible children.

Most of the support USDA provides to schools in the NSLP comes in the form of a cash reimbursement for each meal served. *Table 1* shows the reimbursement rates for FY03.

Though school lunches must meet federal nutritional requirements, local school food authorities make decisions about what specific foods to serve and how to prepare them. School food authorities can also be reimbursed for snacks served to children through age 18 in after school educational or enrichment programs.

According to the USDA, any child at a participating school may purchase a meal through the NSLP. Children from families with incomes at or below 130

percent of the poverty level are eligible for free meals. Those with incomes between 130 percent and 185 percent of the poverty level are eligible for reduced price meals, for which students can be charged no more than 40 cents. For FY03, the USDA states that 130 percent of the poverty level is \$23,000 for a family of four; 185 percent is \$33,485.

The federal regulations that govern state and local food authority participation in the NSLP are found in 7 Code of Federal Regulations (CFR) 210. Section 210.8 lists the requirements for receipt of federal reimbursement for school lunches. These include development by the local school food authority of "internal control procedures to ensure accurate meal counts." At a minimum, these internal controls shall include such things as "an on-site review of the lunch counting and claiming system employed by each school district."

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FY03 School Lunch Reimbursement Rates

	State share	Federal share	Total
Paid lunch	\$.0565+	\$.20	\$2.565
Reduced price lunch	.0565+	.20 (+1.54)	1.7965
Free lunch	.0565+	.20 (+1.94)	2.1965

School systems in which 60 percent or more of the lunches served in 1999–2000 were free or reduced price will receive an additional 2 cents for all reimbursable lunches. The maximum charge for a reduced price lunch is 40 cents. Reimbursement rates are posted on the USDA Child Nutrition Program website: www.fns.usda.gov/cnd/Lunch/Default.htm.

Source: Massachusetts Department of Education

Table 1

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From the Acting Deputy Commissioner

Override and capital expenditure exclusion questions must include the total amount of additional taxing authority

being requested and the fiscal year in which it will be used. However, this information is not included in debt exclusion ballot questions. As a result, some taxpayers are concerned that voter approval of a debt exclusion gives town officials a "blank check" when it comes to financing a capital project.

This is not the case. Voter approval of a referendum question simply permits the community to increase its annual levy limit in order to fund the specified expenditure. This means that even if a referendum is approved, a two-thirds vote of town meeting will be needed to approve the issuance of any debt for the project.

In addition, the Division limits the scope of a debt exclusion to the debt authorized or contemplated when the voters approved the exclusion, as well as any modest and reasonably foreseeable increases intended to account for inflation, regulatory requirements, or minor project changes. Significant increases in borrowing must be funded within the levy limit unless a second debt exclusion is approved to cover them.

It is also important to note that an election may be held before or after the appropriating body has acted on the matter. For more information, a copy of our booklet, "Proposition 2½ Ballot Questions," is available on our website (www.mass.gov/dls) under "Publications and Forms."

Gerard D. Perry
Acting Deputy Commissioner

Legal

in Our Opinion

Questions & Answers

by James Crowley

Q: A town was negotiating a TIF (Tax Increment Financing) agreement with a corporation seeking to do business in the Commonwealth. Would the taxable value established under the agreement apply also to taxes assessed by a tax levying district, such as a water or fire district?

A: The Economic Assistance Coordinating Council (EACC) must approve all TIF agreements under M.G.L. Ch. 23A Sec. 3E. We were informed that EACC requires that the TIF agreement be approved by any tax levying district within whose territory the parcel exists. The rationale is to assure that the same taxable value is used for all taxing jurisdictions where the real property is located.

Q: A local firm has experienced an economic downturn. The company has sought a tax break. The business requested that its real estate be taxed at only 50 percent of its full and fair cash value in the current year. In subsequent years, the taxable value would increase by 10 percent each year until it reached 100 percent of value in the sixth year. Can the local assessors grant such an exemption to keep this business in operation?

A: No. There is no legal basis for such an agreement. The so-called TIF (Tax Increment Financing) exemption would only be available if the company increased the value of its real estate. A TIF exemption covers only the increased value of the business parcel with the pre-TIF base value remaining taxable. The assessors would adjust the parcel's value each year for inflation, and tax it at the applicable classified tax rate. Consequently, in this instance, there is no exemption available for this business property. Nor could the assessors grant a hardship abatement since M.G.L.

Ch. 59 Sec. 5 Cl. 18 applies only to natural persons.

Q: A municipality intends to take a parcel by eminent domain. Town counsel researches the parcel and discovers that the property is in tax title. What would be the effect of an eminent domain taking on this recorded lien?

A: As a general matter, the eminent domain taking will extinguish the tax title as well as other interests such as mortgages. See in this regard M.G.L. Ch. 79 Sec. 44A. The collector should receive notice of the eminent domain taking (M.G.L. Ch. 79 Sec. 7F). The town treasurer should also receive notice if the tax title is on record (M.G.L. Ch. 79 Sec. 7C). The collector should then promptly file a claim with the board making the eminent domain taking for all taxes including those already added to the tax title account. The reason for this is to assure that the taxes will be paid out of the award.

Q: One town in a seven-member regional school district voted to approve the district budget contingent on the passage of an override. What was the effect of that vote?

A: The regional school district budget process is found in M.G.L. Ch. 71 Sec. 16B. After the school district committee adopts a budget, each member community is notified of its share of the district's operating and capital costs for the next fiscal year in accordance with the assessment formula set forth in the regional school agreement. Each community must approve or disapprove the budget. A community can approve the budget either by express approval or simply through appropriation of its share of the total assessment. The budget must be approved by two-thirds of the member communities.

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Focus

on Municipal Finance

EDIP: Economic Development Power Tool

by George Mazareas, Massachusetts Office of Business Development

The Economic Development Incentive Program (EDIP) is designed to stimulate business development in cities and towns throughout the Commonwealth.

Since the EDIP was created by the Legislature in 1993, it has been a driving force within the Commonwealth's Economic Target Areas (ETA). Despite our most recent economic slowdown, the EDIP continues to serve its intended purpose by contributing to the overall economic development readiness within the Commonwealth's Economic Target Areas.

Through the EDIP and its application process, ETA communities, in partnership with the Commonwealth, participate in an economic development planning process. Planning includes identifying goals, strategies and priorities, collaborating with neighboring communities and the private sector, and streamlining regulations.

Statistically Substantiated Achievements

Since the EDIP's first project was approved in 1994, statistical evidence proves the program to be an effective vehicle for encouraging private investment within the Commonwealth's Economic Target Areas while simultaneously creating and retaining jobs.

To date, the Economic Assistance Coordinating Council (EACC), the public-private entity established by Chapter 19 of the Acts of 1993 to administer the EDIP, has approved 44 Economic Target Areas, consisting of 175 municipalities eligible to participate in the EDIP.

The actual number of municipalities that have one or more Certified Projects within their borders is 108 (excludes "Exceptional Economic Opportunity" designated communities. An explanation appears later in this article).

There are four fundamental categories that are used to measure the EDIP:

- Projects approved
- Private investment leveraged
- Jobs created
- Jobs retained

These four categories are split into two statistical groupings that are used to track and measure the effectiveness of the EDIP. The first group is based on the statistics taken from the approved applications. The second group is based on the statistics tracked and reviewed by the EACC from the EDIP Fiscal Year Annual Reports that are submitted by the individual Certified Project companies.

The first statistical group, derived from the approved Certified Project applications filed jointly by the business applicant(s) and respective municipalities, since the inception of the EDIP, through April 30, 2003, posts the following statistics:

- 803 projects approved
- 49,372 estimated jobs created
- 82,319 estimated jobs retained
- \$8.1 billion in private investment

Table 2 provides a breakdown by community of each of the above totals (includes "Exceptional Economic Opportunity" designated communities.).

The second group of statistics is derived from the EDIP Fiscal Year Annual Reports submitted by the project companies to the EACC. This is the actual

"field reporting" that takes place and describes the actual EDIP activity. Since its inception, through FY02, with 95 percent of the 624 Certified Projects reporting to the EACC through FY02, the EDIP can be credited with:

- \$10.7 billion in leveraged private investment
- 53,372 reported jobs created

Private Investment Leveraged and Jobs Created

The EACC focuses on two key categories: private investment leveraged and jobs created. Without private investment, facilities would not be built or expanded. Equipment, machinery, raw materials and personal property would not be purchased. New jobs would not be created.

The FY02 Certified Project filings indicate the EDIP is exceeding projected expectations by a wide margin, especially in these two key categories. The Massachusetts Department of Revenue has estimated the cost of the EDIP to the Commonwealth since its inception to be approximately \$30 million. When considering the \$10.7 billion the EDIP has leveraged through its incentives, the 53,000 new jobs created and the tens of millions of dollars in newfound local real estate tax revenues for municipalities, it is clear that the EDIP is giving back a significant return on investment.

Elements of the EDIP

The Economic Assistance Coordinating Council works closely with the Massachusetts Office of Business Development (MOBD) in the implementation of the program and is charged with the responsibility of approving ETAs, Economic Opportunity Areas (EOAs) and Certified Projects — the three fundamental elements in the Economic Development Incentive Program.

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EDIP Achievements through April 30, 2003

Table 2

Municipality	Projects approved	Estimated jobs created	Estimated jobs retained	Private investment	Municipality	Projects approved	Estimated jobs created	Estimated jobs retained	Private investment
Acushnet	1	25	131	20,000,000	Lynn	10	496	552	42,548,590
Adams	6	490	244	28,930,000	Marlborough	9	1,067	2,772	135,740,000
Athol	3	38	144	10,800,000	Maynard	4	300	672	46,760,000
Attleboro	21	570	2,348	74,642,500	Methuen	1	0	0	0
Ayer	7	336	287	44,800,000	Middleborough	10	1,129	1,304	139,505,000
Barnstable	5	468	843	15,740,000	Middleton	1	10	30	1,800,000
Belchertown	1	14	22	600,000	Millbury	1	20	65	1,800,000
Bernardston	1	8	22	400,000	Milford	3	407	1,242	25,500,000
Beverly	16	663	1,997	123,418,400	Monson	1	50	130	5,100,000
Billerica	7	920	2,849	132,500,000	Montague	10	409	551	93,820,000
Boston	1	5	167	2,500,000	New Bedford	61	1,881	3,628	181,506,500
Bourne	1	18	53	1,500,000	Newburyport	1	237	150	6,500,000
Boxborough	2	2,900	1,500	675,000,000	N. Adams	4	83	115	12,648,502
Brighton	1	100	300	70,000,000	N. Andover	2	150	300	20,000,000
Brockton	41	1,088	1,549	119,057,000	Northampton	2	44	84	2,500,000
Buckland	1	25	61	6,850,000	Northborough	4	46	109	27,780,000
Burlington	2	4,200	1,900	295,000,000	Northbridge	3	113	134	15,000,000
Canton	2	250	925	41,800,000	Northfield	4	29	51	7,040,000
Charlemont	1	22	2	1,500,000	Norton	4	55	96	5,121,000
Charlton	4	277	52	29,070,000	Orange	15	170	532	56,897,000
Chelmsford	1	250	150	57,000,000	Oxford	3	321	62	9,600,000
Chelsea	18	421	1,445	75,475,000	Palmer	4	161	157	9,415,000
Chicopee	9	524	1,280	60,300,000	Pittsfield	22	646	691	96,267,000
Clinton	3	130	13	14,670,000	Plymouth	4	217	9	36,350,000
Colrain	3	13	73	4,550,000	Provincetown	2	16	2	1,567,000
Dartmouth	16	665	814	81,125,000	Quincy	1	170	76	12,000,000
Deerfield	6	181	597	16,378,000	Randolph	2	246	479	21,865,000
Dennisport	1	9	23	1,150,000	Raynham	1	15	5	1,400,000
Devens	5	1,128	74	81,950,000	Rochester	1	12	30	2,500,000
Dighton	1	15	0	50,000,000	Rockland	1	142	314	17,000,000
Dorchester	1	100	130	12,500,000	Rutland	2	9	4	2,950,000
Douglas	2	19	31	625,000	Salem	8	250	340	14,114,000
Dracut	1	30	40	6,000,000	Sandwich	1	2	10	1,000,000
Dudley	8	362	673	26,125,000	Somerset	7	144	748	17,953,600
Erving	1	3	0	478,500	Somerville	14	296	198	9,591,000
Everett	6	532	1,726	804,790,580	Southbridge	6	92	144	8,361,000
Fairhaven	2	1,010	55	32,500,000	Southwick	4	97	259	10,317,000
Fall River	27	2,510	5,387	205,586,000	Springfield	19	1,910	7,825	131,488,699
Falmouth	7	72	197	7,960,000	Sturbridge	8	379	985	163,274,000
Fitchburg	12	541	376	151,227,000	Sutton	2	76	66	9,500,000
Framingham	8	3,488	2,689	157,950,000	Taunton	19	1,581	1,503	164,084,000
Freetown	4	283	545	47,683,000	Uxbridge	11	142	319	20,195,000
Gardner	12	265	499	21,578,694	Ware	3	8	13	653,000
Gloucester	13	300	1,520	116,430,000	Wareham	6	104	155	3,425,000
Grafton	9	344	253	66,100,000	Webster	7	178	200	17,320,000
Greenfield	23	209	529	30,775,700	W. Brookfield	2	27	80	2,050,000
Groton	1	48	0	9,500,000	Westfield	12	177	1,153	53,372,000
Haverhill	5	292	169	9,733,755	Westminster	2	550	1,150	55,000,000
Hingham	1	26	115	2,000,000	Weymouth	2	105	95	402,500,000
Holland	1	1	3	90,000	Whately	1	50	56	13,000,000
Holliston	1	65	75	5,500,000	Williamstown	3	83	45	1,975,000
Holyoke	17	211	456	15,607,000	Winchendon	1	5	6	200,000
Hopedale	1	48	0	5,300,000	Worcester	35	2,028	8,089	684,508,000
Hudson	5	525	1,323	710,700,000	Yarmouth	3	29	45	6,862,000
Hyannis	1	60	15	2,550,000	Totals	803	49,372	82,319	8,085,082,674
Ipswich	1	150	160	4,500,000					
Lawrence	28	2,644	4,168	343,773,000					
Lee	4	104	399	12,770,000					
Leominster	19	666	1,474	94,438,500					
Lowell	26	1,747	1,617	214,381,154					

EDIP

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The Economic Assistance Coordinating Council (EACC): Comprised of 11 members, four of whom are statutorily appointed and seven of whom are appointed by the Governor. The EACC is co-chaired by the Director of Economic Development and the Director of Housing and Community Development.

Economic Target Area: An ETA consists of three or more contiguous census tracts in one or more municipalities, and meets one of the statutory criteria for economic need.

Economic Opportunity Area: An EOA is an area or several areas within a designated ETA of particular need and priority for economic development. These areas are selected by the individual communities, and must meet one of four statutory criteria for designation. There is no limit to the number of EOA's in a given community or ETA. An EOA's life expectancy ranges from five years to 20 years, or anything in between.

Certified Project: A Certified Project must be a business that is expanding its existing operations, relocating its operations, or building new facilities and creating permanent full-time new jobs within an EOA. Prospective candidates submit an application to the community project liaison for consideration. The incentives that a Certified Project receives are:

- A five percent Investment Tax Credit (Schedule EOA) for qualifying investments defined as five percent of the cost or other basis for Federal Income Tax purposes for tangible personal property and other tangible property, which is depreciable and has a useful life of four years or more;
- A 10 percent Abandoned Building Tax Deduction (Schedule E), if applicable;
- A local real estate tax incentive: Tax Increment Financing (TIF) (all personal property is exempt within the TIF Zone for the duration of the TIF); or Special Tax Assessment (STA).

The following are the highlighted descriptions for the TIF and STA.

Tax Increment Financing

- Negotiated agreement between business and host municipality;
- Business pays taxes on the "base value" plus any ordinary inflationary increases;
- Exemptions from property taxation all or part of the increased value accrued as a result of development (the increment);
- Exemption lasts for a minimum of five, maximum of 20 years. Length determines the "life" of the Certified Project;
- No public borrowing or appropriation required;
- Reduction in taxes can improve a project's viability;
- Personal property tax exemption for entire parcel (not available for Special Tax Assessment);
- Incremental value can be exempted from taxation and collected as new tax revenue.

Special Tax Assessment

- Applies to entire assessed value of a parcel, not just the incremental value.
- 5–20 year program. Year One (non-negotiable), business does not pay real estate taxes; Year Two, municipality is authorized to collect a *maximum* of 25 percent of the actual assessed value of the entire parcel; Year Three, municipality is authorized to collect a *maximum* of 50 percent of the actual assessed value of the entire parcel; Year Four, municipality is authorized to collect a *maximum* of 75 percent of the actual assessed value of the entire parcel; Subsequent Years, municipality *may* collect full and fair assessed value.

Process

Although the EACC, through the Massachusetts Office of Business Development, offers technical assistance concerning the EDIP application process, the Commonwealth does not get involved with any negotiations between the municipality and the project.

The negotiations and timing of the project remain locally driven. The required paperwork is as follows:

- ETA Application
- EOA Application
- Certified Project Application
- TIF Plan (if applicable)
- Everything must be approved locally (city council or town meeting), before consideration by the EACC;
- Board of selectmen may approve ETA/EOA applications, TIFs and STAs require town meeting approval; and
- MOBD must sign-off on Certified Project Application prior to EACC approval.

Non-ETA Communities

"Exceptional Economic Opportunity"

Designation: If a municipality is a non-ETA community it can still participate in the EDIP by identifying an "exceptional opportunity." An "exceptional opportunity" is a business that is either relocating to Massachusetts or expanding its existing operations within the Commonwealth. TIF Zones do not have to be located in EOAs; a TIF Zone may be designated outside of an EOA by the Director of Economic Development for projects which present "exceptional opportunities for increased economic development." A municipality must first formally solicit the State Director of Economic Development for this designation. Once an "exceptional opportunity" is designated by the Director of Economic Development, the municipality must then negotiate a TIF with the company and have it approved by the local form of government. Finally it must then be approved by the Economic Assistance Coordinating Council. This type of project would not qualify for any of the other EDIP incentives. To date, the EACC has approved 11 "Exceptional Opportunities." ■

School Lunch

continued from page one

Section 210.9 requires each school food authority to enter into a written agreement annually with the state agency. Among other things, this agreement provides that each school food authority shall:

- limit its net cash resources to an amount that does not exceed three months' average expenditures for its nonprofit school food service;
- enter into an agreement to receive donated foods;
- maintain proper sanitation and health standards in conformance with all state and local laws; and
- make all accounts and records pertaining to its school food service available to the state and federal government for audit and review.

These regulations also require matching funds from each state in accordance with the formula set forth in Section 210.17. In Massachusetts, the annual appropriation for NSLP matching funds is \$5.4 million. This appropriation has remained constant for the last 25 years.

The National School Lunch Act in 1946 created the modern school lunch program, though USDA had provided

funds and food to schools for many years prior to that. About 7.1 million children were participating in the NSLP by the end of its first year, 1946–47. By 1970, 22 million children were participating, and by 1980 the figure was nearly 27 million. In 1990, an average of 24 million children ate school lunch every day. In FY01, more than 25.4 million children each day got their lunch through the NSLP.

For the current school year, approximately 53 percent of all students attending schools in Massachusetts receive meals reimbursed through the NSLP. This means that statewide, during the current school year, approximately 470,000 children eat a school lunch provided by the NSLP each school day. Last year, the total reimbursement received by all school food authorities participating in the NSLP in Massachusetts was about \$86 million (while reimbursements for school breakfasts totaled about \$22 million).

More information on the operation of the NSLP is available on the Massachusetts DOE website at www.mass.gov/doe/cnp and also the USDA website at www.fns.usda.gov. ■

Legal Q&A

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A member community could appropriate all or a portion of its assessment contingent upon passage of a levy limit override. The amount subject to the contingency becomes an effective appropriation if the override is approved within the timeframe set forth in M.G.L. Ch. 59 Sec. 21C(m). The regional school district budget would be approved if the amount appropriated equals or exceeds the town's share of the budget. However, if the override fails, the budget is disapproved. In that event, any amount appropriated without a contingency vote remains a valid appropriation, which can be used to help fund the town's assessment under the original budget or any amended budget.

Q: *Can money raised under the Community Preservation Act (CPA) be used to make repairs to a town-owned community building that is a historic structure?*

A: Yes. Originally, CPA money could only be used to rehabilitate or restore property that was obtained with CPA funds. For this reason, CPA funds could not be appropriated to repair any historic structure owned by the municipality prior to the adoption of the CPA or that was acquired with other financial resources. By a 2002 statutory amendment, communities can appropriate CPA funds to rehabilitate or restore historic resources. See M.G.L. Ch. 44B Sec. 5(b)(2). Rehabilitation has been defined as the remodeling, reconstruction and extraordinary repair of a community preservation asset. As a general matter, this means improvements that are made to adapt or extend the life of the property. It also includes improvements needed to comply with the Americans with Disabilities Act, or other federal, state or local building or access codes. ■

DLS Publications by E-Mail

As of July 1, 2003, the Division of Local Services (DLS) will discontinue mailing Informational Guideline Releases (IGRs), Bulletins, levy limit worksheets and other publications, notices and forms. These documents will be posted on the DLS website at www.mass.gov/dls. They are also available by e-mail subscriptions. To receive these publications by e-mail, simply click on the subscription links on the DLS home page. Subscribers may also choose to receive the *City & Town* newsletter and/or Cherry Sheets. You may cancel your subscriptions at any time.

Any questions regarding online subscription to DLS' publications should be directed to Joan Grouke at (617) 626-2353 or groukej@dor.state.ma.us. ■

DLS Update

Property Taxation in Latin America

by Scott Santangelo

On April 7, 2003, 30 high ranking public officials from eight Latin American countries attended a weeklong course offered by the Lincoln Institute of Land Policy in Cambridge, Massachusetts. The topic of the course was "Professional Development of Property Taxation in Latin America." The officials were from Argentina, Brazil, Chile, Columbia, Dominican Republic, Honduras and Uruguay. Most officials came with the intention of improving their existing property tax systems and/or implementing a new property tax system. The course curriculum covered the history of property taxation in Massachusetts and its current status.

These Latin American students visited the Bureau of Local Assessment (BLA) in Boston to learn firsthand about property taxation in Massachusetts from Donna Demirai, Regina McArdle, Scott Santangelo and Deputy Bureau Chief Brenda Cameron. Specifically, they discussed the triennial certification process, statistical requirements for certification and assessor training with the students.

Jane Malme, a fellow at the Lincoln Institute of Land Policy, was responsible for organizing this meeting. She was Chief of the BLA from 1979–1990 and was responsible for implementing major property tax assessment reforms in Massachusetts. She feels the technical visits are crucial for the Latin American officials. "The improvements in assessment administration and local financial management that have been developed and maintained over the past 25 years are of great interest to our interna-

tional visitors. Our visits to the Department of Revenue contribute to a greater understanding of property tax design and implementation that our visitors can bring back to their countries to improve their own systems of taxation."

CMR v. M.G.L.

What is the difference between the CMR and the Massachusetts General Laws (M.G.L.)?¹

CMR stands for the Code of Massachusetts Regulations. These regulations are issued by certain executive agencies that have been given authority by the Legislature to issue such regulations. According to the State Library of Massachusetts, the CMR is published in loose-leaf form by the Secretary of State. There are also biweekly updates of the Code published in the Massachusetts Register (also issued by the Secretary of State).

Since the CMR consists of regulations issued by agencies, it is considered "administrative law." The Massachusetts General Laws, on the other hand, are considered "statutory law." In other words, these are acts and statutes passed by the General Court of Massachusetts.

The state publishes its own edition of the Massachusetts General Laws every two years. The current General Laws compilation is available on the Legislature's website at www.mass.gov/legis/laws/mgl/index.htm. In addition, various private publishers issue hardcopy and electronic editions of the General Laws. Some of these editions are known as "annotated" editions in which the publisher references relevant court opinions and dates of amendments, etc.

The State Library notes that there is "no correlation between the chapter number of the agency's enabling legislation in the General Laws and the title number of the agency's regulations in the CMR." For example, the Office of Child Care Services is covered in M.G.L. Ch. 28A; its regulations are designated as 102 CMR.

1. The State Library of Massachusetts provides further information on "legal research" on its website at www.mass.gov/lib/legalresearch/legal.htm.

City and Town Clerks: Reminder

Once annual elections are over, city and town clerks should return a copy of the "Assessors Qualification Summary" to Debra Joyce at the following address: Division of Local Services, 40 Southbridge Street, Room 210, Worcester, MA 01608.

This information is required by law and helps DLS choose the proper geographical areas for upcoming assessors' courses. Also, prompt return of this form will give the Division the opportunity to notify any individual who may be nearing the deadline for qualifying. For more information, contact Debra Joyce at (508) 792-7300, extension 22315.

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 No. 00-209 issued in December 2000. It is available online at www.mass.gov/dls/publ/igr/2000/2000209igr.pdf. ■

DLS Profile: BLA Staff

Certain gas pipeline and telephone and telegraph companies have their personal property valued by the Commonwealth. These values are then transmitted to local municipalities, where taxes are assessed.

Walter Sandoval Dusza and **George Obuchon** are staff members in the Bureau of Local Assessment (BLA) who assist in the process of these central valuations and certifying new growth.



Walter Sandoval Dusza and George Obuchon

Both Walter and George have worked for the Department of Revenue for many years, and the Division for the past several years. Walter holds a bachelor's degree in business administration from the University of Southern California and a master's degree in real estate development and urban planning from the American University. George has a bachelor's degree from Lesley College.

George and Walter are life long residents of the Commonwealth and currently reside in Easton and Dedham respectively. Though all of their work is performed in the Boston office, they interact with local officials on a daily basis as they review and analyze information from local assessors. They also enjoy the wide variety of work involved in the central valuation process. ■

Mark Your Calendars

The Division of Local Services' Property Tax Bureau will offer the seminar "What's New in Municipal Law" on Friday, September 26, 2003, at the Best Western Hotel in West Springfield and Friday, October 3, 2003, at Lantana in Randolph. Presentations will include new legislation and recent court decisions pertaining to local government. The attorneys of the Property Tax Bureau are specialists in property taxation and municipal finance. Watch for a registration bulletin in July. ■

City & Town

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Joan E. Gourke, *Editor*

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