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City and Town

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Robert G. Nunes Named Director of Municipal Affairs

Governor Deval Patrick announced his selection of Taunton Mayor Robert G. Nunes as director of Municipal Affairs, a post within the Executive Office of Administration and Finance, where he will focus on strengthening the partnership between state government and local communities.

"Mayor Nunes has the experience that it will take to rebuild our relationship with the Commonwealth's cities and towns," Governor Patrick said. "He knows firsthand the challenges communities face and understands the need for honest and open communication between local government and the executive branch of government. I look forward to having him on our team."

As deputy commissioner/director of Municipal Affairs, Nunes will run the Division of Local Services within the Department of Revenue and will serve as the main contact point between cities and towns and state government. Leslie Kirwan, secretary of Administration and Finance and former deputy commissioner of Local Services, views Nunes expanded position as "a reflection of the importance the governor and his team are placing on municipal affairs."

Nunes brings to the job 25 years of local and state government experience and is the longest serving mayor in Taunton's history, currently serving in his sixth term. As mayor, he managed the city out of two fiscal crises in 1992 and 2004 and built four new schools in 10 years without debt exclusion. Mayor Nunes is a proud lifelong resident of Taunton where he and his wife Dyann are raising their daughter Aryanna.

"I am excited about this opportunity and look forward to working with Governor Patrick and Lieutenant Governor Murray to identify new and creative ways to strengthen the relationship between municipalities and the state," Nunes said. "Working collaboratively, we can make the Commonwealth's 351 cities and towns flourish once again."

Nunes is a past president of the Massachusetts Mayors Association and a former member of the Local Government Advisory Commission (LGAC). He will assume his new position on March 12.

Governor Patrick also issued an Executive Order that establishes a Municipal Affairs Coordinating Cabinet, which will coordinate the ways in which state government can provide additional services and assistance to cities and towns. The cabinet is tasked with coordinating the implementation of municipal impact statements on legislation and executive orders, and providing analysis of home rule legislation to determine if the particular provision should be applied broadly to all cities and towns thereby providing permanent local authority.

The cabinet will be chaired by Mayor Nunes and will include the state purchasing agent, the chief information officer, the commissioner of the Division of Capital Asset Management and Maintenance, the executive director of the Group Insurance Commission, the personnel administrator, the chairman of the Civil Service Commission, and any other person whom the secretary of Administration and Finance may designate.

The cabinet will also work to implement and analyze recommendations from the LGAC, which Lieutenant Governor Murray oversees on behalf of the administration.

Mayor Nunes and the administration wish to express their gratitude to Gerard D. Perry who has served as deputy commissioner of the Division of Local Services (DLS) for the past four years. His tireless devotion to state service and outstanding work ethic is appreciated. Perry was recently offered and has accepted the position of director of accounts within DLS. The position was vacated through the retirement of James Johnson in November 2006. Perry is a 32-year career public servant who has spent 24 of those years at the Department of Revenue. He lives in Swampscott with his wife Joni and their three children. As a Swampscott resident Perry has been active in local government serving on his hometown finance committee and chairing its successful charter commission. Perry will

[continued on page two](#)

Inside This Issue

Legal	
Water Bill Appealed	2
Focus	
Superintendency Unions	3
Knowing What You Can Spend	5
DLS Notices	
Assessors' Course 101	7
Final 2006 Equalized Valuations	7
Databank Highlight	7
Classified Forest, Farm and Recreational Land Amendments	7
DLS Profile	8
Mark Your Calendars	8

Legal

in Our Opinion

Water Bill Appealed

James Crowley, Esq

The Appeals Court recently reviewed an Appellate Tax Board (ATB) decision concerning a water-usage charge abatement appeal in the case of *Stagg Chevrolet, Inc. v. Town of Harwich*, 68 Mass. App. Ct. 120 (2007).

Stagg Chevrolet, Inc. received a June 26, 2002, water bill for \$9,083 for the preceding four-month period. The owner of the car dealership found the bill to be enormous, far exceeding the normal billing amount. Pursuant to M.G.L. Ch. 40 §§42A–42F, he filed a timely abatement application with the Harwich Board of Water Commissioners on July 15, 2002. The water board denied the application on August 20, 2002. At the taxpayer's request, the water board reconsidered the application and once again denied the abatement application on September 24, 2002. The taxpayer then appealed to the ATB on December 19, 2002.

The water board filed a motion to dismiss the appeal on jurisdictional grounds. The water board argued that the taxpayer filed its December 19th appeal more than three months after the initial denial on August 20, 2002. Under M.G.L. Ch. 59 §65, the taxpayer must file a petition with the ATB within three months after the date of the decision or within three months after the application is deemed denied. According to the water board, the appeal deadline date was November 20, 2002. The ATB disagreed. Although the water board sent two written denial notices, the letters failed to include a written notice of ap-

peal rights required by M.G.L. Ch. 59 §63. According to the ATB, a proper written notice is necessary for a valid denial of an abatement application. The purported denial notices were ineffective. For a precedent the ATB relied on one of its own decisions from the year 1945. In *Valley Realty Company v. Assessors of Springfield*, (ATB, 1945) the ATB ruled that the failure to include any appeal rights language in the letter to the taxpayer rendered both the notice invalid as well as any purported action of the assessors. This omission by the Springfield assessors, therefore, had resulted in a deemed denial of the abatement application. In the case at hand, due to the absence of valid denials, the taxpayer's abatement application filed on July 15, 2002, with the water board was deemed denied three months later, on October 15, 2002. Consequently, the taxpayer's appeal to the ATB on December 19, 2002, was timely. It should be noted that the notice would have been valid if the water board used the water/sewer abatement denial notice approved by the Commissioner of Revenue (State Tax Form 135W-S, Revised 2/1999), which provides the required notice of appeal rights.

Having established that it had jurisdiction, the ATB then turned to the merits of the case. The president of the organization and his expert, a registered engineer with experience in hydraulics, questioned the \$9,000 bill since it represented over 4 million gallons of water usage at the dealership. The taxpayer ordinarily used 79,000 to 110,000 gallons every six-month period. The taxpayer also did not operate an automatic

car-washing facility. According to the engineer, the water bill in question represented water usage over 47 times that of the long-term average rate of flow. In the opinion of the engineer, the water meter incorrectly read the water usage. In response, the water superintendent testified that the meter appeared to be accurate and that up to 73,000 gallons of water per day could have passed through the meter and the taxpayer's water pipes. In his view, someone at the dealership could have left a hose on for the four-month period. After weighing the evidence, the ATB held that it was more likely that the meter was defective. Accordingly, the ATB reduced the water bill from \$9,000 to \$174.15 which was more in keeping with average use.

The Appeals Court upheld the ATB decision. In the court's view, the water board's notice to the taxpayer did not comply with M.G.L. Ch. 59 §63 which contained a mandatory provision on notice of appellate rights. Consequently, wrote the court, this lack of notice impacted the filing deadline for further appeal. The taxpayer was therefore granted a reasonable time for appeal based on the most relevant statutory standards. The court therefore ruled that the ATB properly asserted jurisdiction since the taxpayer's appeal to the ATB was timely. ■

Director

continued from page one

assume his new position on March 12 and is looking forward to working closely with Mayor Nunes to assist him as he assumes his role as director of Municipal Affairs. ■

Focus

on Municipal Finance

Superintendency Unions

Christine Lynch, Department of Education

Small local school districts looking for ways to use resources more efficiently may want to explore forming a superintendency union. Despite the name, superintendency unions have nothing to do with collective bargaining and labor unions. Rather, they are cooperative arrangements between two or more school districts to share the services of a superintendent of schools and central office staff, while allowing each town to keep its own school committee and school buildings. Sharing the costs of administrative personnel among multiple school districts creates efficiencies that in turn can provide additional resources for the classroom or for other school district priorities.

Superintendency unions have been around for quite some time, having been first authorized by the Legislature in 1870. There are currently 20 superintendency unions encompassing 73 separate school districts. (See Figures 1 and 2.) The typical superintendency union consists of two to four elementary districts along with a regional school district serving the secondary grades. Districts participating in superintendency unions tend to have a small student enrollment, with the average being just over 700 students. The smallest union superintendency is comprised of three towns with a combined school population of less than 400 students; the largest is comprised of two towns with a combined student enrollment of over 5,000.

A typical example is Union #66, where Superintendent Barbara Ripa and her

staff serve the school committees of three local elementary districts (Southampton, Westhampton and Williamsburg); one regional elementary district (Chesterfield-Goshen); and one regional secondary school district (Hampshire).

Creation and operation of a superintendency union

Superintendency unions are governed by the Massachusetts General Laws, chapter 71, sections 53A and 61 through 64. The creation of a superintendency union does not require approval by either town meeting or the Department of Education. It simply requires the vote of two or more school committees. A written agreement is not legally required but is strongly recommended to clarify the staff to be covered, the apportionment of joint expenses, and the operation of the joint union school committee.

In most cases, all of the central office administrative staff is hired under the union agreement. The enabling legislation also permits the employment of "special teachers," who could be teaching specialists who provide services in several different school buildings within the union.

A superintendency union is governed by a joint union school committee, which consists of three members from each of the constituent district school committees — the chairperson of each district committee and two other members appointed by the district committee. The joint union school committee's primary responsibilities are hiring the superintendent of schools; establishing salary schedules, benefits and other conditions of employment for the shared staff; and apportioning the shared costs among the member towns.

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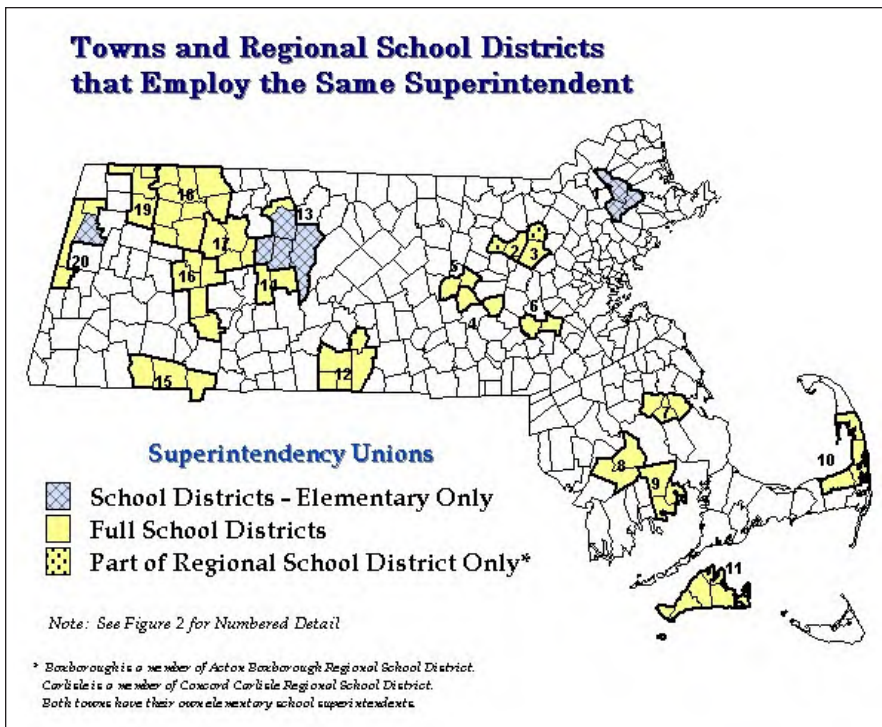


Figure 1

Superintendency Unions

continued from page three

The individual district school committees continue to have control and oversight over their respective schools, including budget, curriculum, school policies, and salaries and employment conditions for school staff.

An existing superintendency union may be dissolved by the vote of the local school committees representing a majority of the participating districts and by a two-thirds vote of the joint union school committee. The chairperson of the union school committee must then submit to the commissioner of Education a written request for approval of the proposed dissolution by the state Board

of Education. The commissioner and the Board of Education will consider the dissolution request following a review of each district's proposed educational plan. This review ensures that the proposed dissolution will not impair the educational opportunities provided by each district, and that all contractual rights and responsibilities of the school system with regard to its employees have been met.

Advantages of a superintendency union

The management of a public school district has become increasingly complex over the past two decades. The state's

1993 education reform law and the federal No Child Left Behind legislation have set lofty goals for student achievement. To reach these goals, most districts need to expand their capacity in areas such as curriculum development, teacher mentoring and training, student assessment and evaluation, and information systems. New regulatory requirements, ranging from CORI checks to pesticide management plans to disaster planning, place additional demands on superintendents and their staffs.

Many small districts find it difficult to afford adequate central office staff to handle these new demands. In many cases, one person is responsible for multiple areas, which makes it difficult to develop in-depth expertise. Small districts may also find it difficult to match the higher salary levels offered by larger districts, leading to a continual loss of skilled personnel at all levels.

By pooling the resources of two or more districts, a superintendency union can provide the critical mass to fully staff a central district office and to allow the district to offer more competitive salaries. At the same time, economies of scale can provide savings that can be used to provide additional instructional services in the classrooms.

A superintendency union does require some extra administrative work to support multiple school committees and to track and allocate costs. Superintendents and other key staff have to spend many extra nights out attending school committee meetings. But on average, districts in superintendency unions have lower administrative costs per pupil than do standalone local districts.

Comparison of superintendency unions and regional school districts

Regionalization is another organizational option that offers many of the same benefits as a superintendency union, including a critical mass and economies of scale for central office operation. In fact, K-12 regional school districts have the lowest administrative costs per pupil

continued on page five

Superintendency Union Members and Districts That Share the Same Superintendent

Map no.	School district	Union no.	Map no.	School district	Union no.
1	Boxford Middleton Topsfield	58	12	Brimfield Brookfield Holland Sturbridge	61
2	Acton Acton Boxborough Regional (includes Acton and Boxborough)			Wales Tantasqua Regional	
3	Concord Concord Carlisle Regional (includes Carlisle and Concord)		13	Erving Leverett Shutesbury	28
4	Northborough Southborough Northborough Southborough Regional	3	14	New Salem Wendell Regional Amherst Pelham	29
5	Berlin Boylston Berlin Boylston Regional	60	15	Amherst Pelham Regional Granville Southwick Tolland Regional (includes Southwick and Tolland)	
6	Dover Sherborn Dover Sherborn Regional	50	16	Southampton Westhampton Williamsburg	66
7	Halifax Kingston Plympton Silver Lake Regional	31	17	Conway Deerfield Sunderland Whately Frontier Regional	38
8	Freetown Lakeville Freetown Lakeville Regional	34	18	Rowe Hawlemont Regional (includes Charlemont and Hawley) Mohawk Trail Regional (includes Ashfield, Buckland, Colrain, Heath, Plainfield and Shelburne)	
9	Marion Mattapoisett Rochester Old Rochester Regional	55	19	Clarksburg Florida Monroe Savoy	43
10	Brewster Eastham Orleans Wellfleet Nauset Regional	54	20	Hancock Lanesborough New Ashford Richmond	69
11	Edgartown Oak Bluffs Tisbury Marthas Vineyard Regional Upland Regional (includes Aquinnah, Chilmark and West Tisbury)	19			

Figure 2

Superintendency Unions

compared to all other organizational options. In a regional district, there is a single school committee, with one district budget, one curriculum and one set of policies. This, in turn, offers a greater opportunity to coordinate programs and staff to maximize resources.

Regional school districts are much more complicated to establish than superintendency unions. Approval is required from town meeting and from the Department of Education. A regional agreement must be negotiated, detailing the makeup of the regional school committee, the transfer of school buildings to the regional district, allocation of operating costs, and other issues. There is often reluctance on the part of local voters to give up direct control of their local schools.

It has not been uncommon for some towns to start with a superintendency union agreement and then later move to full regionalization.

In addition to the educational and organizational benefits, a regional district is the appropriate option if there is a need for a regional school, which is an individual school building serving two or more towns.

Who should consider a superintendency union

Compared to other states, Massachusetts' school districts tend to be very small in size. Nearly 85 percent of the operating academic school districts in the Commonwealth have enrollments of fewer than 5,000 students. Many of these are local districts that might benefit from the cooperative opportunities available in a superintendency union. Factors to be considered include the town's current fiscal capacity to meet the district's needs, and the proximity of other similar towns for which a union might be an option. Although most of the existing superintendency unions are either elementary districts only or

elementary districts combined with a regional secondary district, there is no reason why two or more small K–12 local districts could not benefit from a union agreement.

School committees interested in exploring the possibility of forming a new union need to carefully weigh the potential economic, organizational and educational impacts. Department of

Education staff are available to provide information and assistance. For more information, visit the DOE website at <http://finance1.doe.mass.edu/regional/> or contact Christine M. Lynch in DOE's school finance office, at 781-338-6520 or by e-mail at clynch@doe.mass.edu. ■

Editor's Note: This article represents the opinions and conclusions of the author and not those of the Department of Revenue.

Knowing What You Can Spend

The Importance of Multi-Year Financial Forecasting

by Christopher J. Ketchen

Every autumn, the 351 cities and towns across the Commonwealth begin their annual budget process. For most communities, the process begins with the presentation of budget projections that show a shortfall for the following year. Over the course of the budget process, local decision makers will find a way to balance next year's budget through a variety of methods depending on the community. However, very soon, the process starts all over again, and all the hard work and policy debates of the previous year will have officials back at the same place. In short: it may be a new year, but it is still the same old story and another budget in need of balance.

The Elusiveness of Structural Balance

The reason for this endless cycle is, while some communities may have balanced next year's budget, it was never *structurally* balanced for the long-term. That is, recurring government revenues are not sufficient to cover recurring expenses for programs and services.

The reasons for a lack of structural balance in municipal budgets are well defined.

1. Uncontrollable costs
2. Constraints of Proposition 2½
3. Variable state aid
4. Lack of financial planning

The first barrier to structural balance is rapid and uncontrollable cost increases. Examples from recent years include health insurance, pension obligations, special education and utilities. While such costs have routinely and significantly exceeded the rate of inflation, escalation alone does not create structural imbalance. As costs increase, structural difficulties are exacerbated by a second barrier — the revenue raising constraints of Proposition 2½.

Most communities work to build a budget within the revenue constraints established by Proposition 2½. The magnitude of this job is demonstrated by the fact that an average of 62 communities attempt at least one operating override question every year. Since the passage of Proposition 2½, there have been 4,185 operating budget override questions placed on city and town ballots in the Commonwealth. This figure does not include debt or capital exclusions. These ballot questions have a long-term success rate of 40 percent, though there is variation depending on the political or economic climate.

Many observers contend that the need for so many overrides demonstrates government's inability to live within its means. On the other side of the coin, some argue that the services provided by government are vital and the 2½ percent rule neglects consideration of infla-

continued on page six

continued from page four

Knowing What You Can Spend

continued from page five

tionary cost pressures. The abundance of opinions on Proposition 2½ notwithstanding, it is becoming apparent that the restriction creates an expectation that local governments will operate within its limits.

A third barrier to structural balance is the inconsistent nature of state aid growth. It is true that in years where lawmakers have increased aid to cities and towns, the general trend has been a reciprocal decrease in the number of attempted overrides. For example, after a prolonged period of year-over-year increases in state aid, only 29 communities sought overrides in fiscal year 2000 — the lowest number in 15 years. However, level funding or cuts in aid are usually accompanied by a noticeable up-tick in the number of attempts.

Immediately following fiscal year 2002 was a period of slow and even negative growth in state aid, which resulted in more and more communities seeking overrides. This pattern of communities seeking overrides peaked in fiscal year 2006 with 75 communities requesting overrides after state aid cuts in the previous three years. Since state aid is the second largest revenue source for most cities and towns, the apparent correlation between aid and overrides should come as no surprise.

A fourth barrier to structural balance arises when local officials underestimate the need to build long-term sustainability into the budget. Using any one-time revenue source to balance the budget is a particularly pervasive problem, which only increases the

amount of the operating shortfall in the ensuing fiscal year. This occurs because the costs are built into the spending plan's base while, simultaneously, the offsetting revenue source is no longer available (because it was spent in the previous year).

Additionally, in those infrequent years when communities project a surplus, the temptation is to expand programs and add staff to meet other policy objectives. Given that costs generally (and personnel costs specifically) grow at a rate that exceeds the growth in revenue, this practice exacerbates the magnitude of structural deficits in out-years. Without a clear financial plan, next year's surplus can very easily spiral into an even larger deficit in as little as two to three years.

Financial Forecasting as a Best Practice

In spite of the barriers to achieving structural balance, there is some good news. Communities can mitigate the political and programmatic impact of structural imbalance by changing their approach to budgeting. The traditional approach described at the beginning of this article fails communities in very significant ways. There is no consideration for the ongoing relationship between revenue and expenses in a multi-year context. As a result, individual line-items are adjusted incrementally to balance the budget for one year only. In the long run this is often penny-wise and pound-foolish. Communities need to focus on the year-over-year growth in revenue and expenses. The best way to do this is by adopting a multi-year financial plan.

Taking a multi-year approach forces communities to examine their structural situation at the same time that they formulate their budget. This involves analysis of current departmental needs, calculating the funding required for future service demands, and identifying the inevitable shortfalls that result from such projections.

Building revenue and expense assumptions for three to five years helps community leaders manage the expectations of stakeholders, enhance fiscal stability through planning, and quantify the future financial commitment required for current policy decisions. Forecasting is the only way to understand trends in local receipts and spending. It will also enable communities to build capital and infrastructure improvements into a financial plan.

Forecasting in and of itself will not settle the debate surrounding overrides. What it will do is show policymakers and citizens what is happening with income and costs over time. This will help foster a new framework for expectations.

For more information on multi-year forecasting and financial planning, visit the technical assistance website at www.mass.gov/dls and click on "Financial Management Assistance." This link will lead you to the Division's Best Practices material as well as the new Revenue and Expenditure Forecasting Tool that is free to all cities and towns in the Commonwealth. ■

DLS Notices

Assessors' Course 101

The Department of Revenue's basic course for assessors, Course 101, *Assessment Administration: Law, Procedures, Valuation*, will be offered during the daytime at the New Bedford Free Public Library, Meeting Room, 613 Pleasant St, New Bedford, MA. This three-day course will be held on March 26, 27 and 28, 2007, from 9:00 a.m. to 4:30 p.m. Participants must attend five out of six sessions or 2½ days to meet the attendance requirements for the examination. Assessors, and assistant assessors with valuation responsibilities, must fulfill minimum qualifications within two years of the date of their original election or appointment. Participants who successfully complete this course will receive a certificate.

Course materials will be available for downloading from the Division of Local Services' website (www.mass.gov/dls) under "Training and Seminars" in February. The examination will be available online at the conclusion of the course and must be returned to the Division by e-mail. All registrants must have access to a PC with Internet access and Excel version 5.0 or higher in order to take the examination. See Bulletin 2007-01B in the DLS Newsroom section of the website for registration information. If you need additional assistance please contact Donna Quinn at 617-626-3838 or e-mail at quinnd@dor.state.ma.us.

Final 2006 Equalized Valuations

On February 6, 2007, the Bureau of Local Assessment issued the final 2006 Equalized Valuations (EQVs), representing the full and fair cash value of all taxable property for each municipality as of January 1, 2006.

These EQVs will be used as a basis of comparison among the 351 municipalities within the Commonwealth for certain state and local purposes beginning in fiscal year 2008. Specifically, EQV is used in the allocation of local aid distributed through the lottery formula, aid to public libraries, Chapter 70 aid and reimbursement of school construction projects. Certain Cherry Sheet charges also use EQV: County Tax, Boston Metropolitan Transit District, Mosquito Control Projects and Air Pollution Control Districts. In addition, EQV is used in calculating a community's debt limit (MGL Ch. 44, §10).

EQVs are available on the website at www.mass.gov/dls in the Local Assessment section.

Databank Highlight

Property Tax Related Data

The Division of Local Services collects data on all property class types including single-family, multi-family, condominiums, open space, commercial and industrial. The Municipal Databank displays this data on the Division of Local Services website at www.mass.gov/dls. Included in this data is 20 years of average single family tax bills by municipality as well as the state average single family tax bill from FY90 to present. There is also similar data available based on property values, parcels counts, tax rates and tax levies.

For assistance in using the data on the DLS website please contact: Donnette Benvenuto at 617-626-2360 or Jared Curtis at 617-626-2320 or by e-mail at databank@dor.state.ma.us.

Classified Forest, Farm and Recreational Land Amendments

On December 22, 2006, the governor signed Chapter 394 of the Acts of 2006. The act makes several significant changes in the laws that provide special property tax treatment for qualifying forest, farm and recreational land. M.G.L. Chapters 61, 61A and 61B. It takes effect on March 22, 2007. The withdrawal penalty tax assessed under Chapter 61 is replaced with conveyance and roll-back penalty taxes similar to those under Chapter 61A for classified farm land and Chapter 61B for classified recreational land. The act standardizes certain provisions among the three chapters, such as the recapture period and interest calculation on roll-back taxes, the treatment of betterments and the first refusal option. The option period is extended for one full tax year after a property is removed from classification. Beginning in fiscal year 2009, classified forest land will be valued at its current use and the products tax assessed when landowners cut timber on the land will be eliminated. The Bureau of Municipal Finance Law will issue guidelines that explain these and other changes made by the act. ■

DLS Profile

**Sandra Bruso, Certification Advisor,
Bureau of Local Assessment**

Certification Advisor Sandra Bruso works in the Bureau of Local Assessment (BLA) where she oversees local cities and towns during the triennial certification process to ensure that the communities' values are set at 100 percent full and fair market value. Currently, Sandra is assigned to the Springfield office where she is responsible for 33 communities, predominantly in and around the Pioneer Valley.

Prior to joining the BLA Springfield field staff in 1995 Sandra spent 12 years as research director for a small non-profit organization on Beacon Hill, focusing on legislative issues regarding Proposition 2½ and other state and local taxation issues. Sandra and her husband moved to western Massachusetts when he was attending law school there. They subsequently moved over the border to Connecticut. She says that she feels truly blessed to be raising her family in the area, and to have a rewarding job that is never dull.

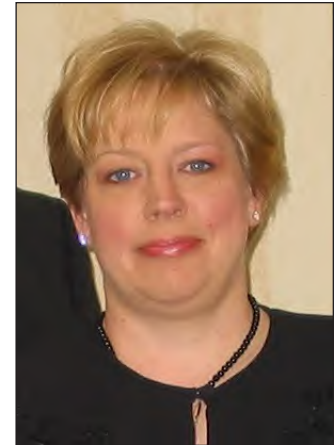
A graduate of Bridgewater State College, Sandra also attended Concordia University in Montreal and did some post-baccalaureate work at Harvard University. She has taken appraisal related courses and has completed most of the course work necessary for both the AAS and REA professional designations.

Sandra comes to this line of work naturally. Her father, Leo Strumski, traded his gridiron fame of playing for Boston Col-

lege into a successful insurance, real estate and appraisal business. Sandra has many happy childhood memories of accompanying her father in reviewing real estate, and has always been fascinated with houses, house styles and their histories.

During her tenure at the Bureau Sandra says that she has been fortunate to work with some "truly fabulous people." Having worked as a statistician before joining the Bureau, Sandra particularly enjoys the math involved in assessing. "It's like an intricate puzzle, and it's really exciting to see it all fall together in the end." Bureau Chief Marilyn Browne said, "Sandra does an excellent job and is someone who really cares about her communities and always goes the extra mile to be of assistance to them."

A genealogy buff, Sandra has been especially happy working in the hill towns to the north and west of the Pioneer Valley. "My husbands' roots go back to the 1600s in western Massachusetts and north-central Connecticut. Sandra and her husband Dan look forward to sharing this interest with their children, four-year-old Claire and nine-month-old twins Charles and Audrey with whom they live in Somers, Connecticut. ■



Sandra Bruso

Mark Your Calendars

Municipal Fiscal Calendar

March 1

DOR/MDM-TAB: Notification of Cherry Sheet Estimates for the Following Year

Personal Property Owner: Submit Form of List

Non-Profit Organization: Final Filing Date for 3-ABC Forms

March 31

State Treasurer: Notification of Quarterly Local Aid Payment on or before March 31

(More information is available in the [Municipal Calendar](#) at www.mass.gov/dls in the Publications and Forms section.)

Assessors' Course 101 Schedule

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

The spring 2007 Course 101 will be held at the New Bedford Free Public Library, from 9:00 a.m. to 4:30 p.m., Monday, March 26 through Wednesday, March 28, 2007. (See Assessors' 101 Course on page 7 for more details.)

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

Fall 2007: Hampden/Hampshire counties

Spring 2008: Essex/Middlesex counties

Fall 2008: Plymouth/Barnstable counties ■

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.

Marilyn Browne, Editor

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

- website: www.mass.gov/dls
- telephone: 617-626-2300
- mail: PO Box 9569, Boston, MA 02114-9569