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## What are Excess and Deficiency Funds?

Amy Januskiewicz, Bureau of Accounts

There are 81 regional school districts throughout the commonwealth, all of which should maintain an excess and deficiency (E&D) fund, also called a surplus revenue account, on their books. At the end of each fiscal year, any surplus or deficit in the district's general fund should be closed to the E&D fund. The Division of Local Services (DLS) certifies a district's E&D, similar to a community's free cash certification. A regional school district may use all or part of the certified E&D as a revenue source for its next proposed budget.

In order to have E&D certified, a regional school district must submit the required information to DLS' Bureau of Accounts at the close of the fiscal year but no later than October 31. This deadline is also required by 603 CMR 41.06 issued by the Massachusetts Department of Elementary and Secondary Education (DOESE). Under the resolution, a regional school district's state aid may be withheld in whole or in part if the regional school district has not adhered to this deadline. The information required by the Bureau of Accounts to certify E&D consists of the following:

- Combined balance sheet for all funds and account groups;
- Detailed analysis of the E&D fund;
- Detailed fund balances;
- Cash reconciliation form;
- Treasurer's Quarterly Cash Report as of June 30;

- Statement of Indebtedness as of June 30;
- Summary of the upcoming fiscal year's budget;
- Schedule of assessments to each member town; and
- Year End Checklist.

At the end of each fiscal year a letter to school business officials can be found on the [DLS website](#) with the required forms. In FY06 56 of the 81 regional school districts submitted a 6/30/05 balance sheet with the additional required information to the Bureau of Accounts to have E&D certified. In FY07, the number of E&D certifications increased to 72. E&D submission compliance has improved to 100 percent in FY08 with new regulations promulgated by the DOESE working with DOR.

The basic E&D calculation begins with the general fund's unreserved/undesignated fund balance or E&D account. Any receivables, overdrawn accounts and deficits are deducted from this number to arrive at the total certified E&D. Certain deficits may not be deducted if the district is reimbursed for an expenditure between July 1 and September 30 to cover the deficit, provided that sufficient information is submitted. In addition, a deficit fund balance in a capital project account may not be deducted if the regional school district borrows funds by June 30 that

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#### DLS Commentary

There has been a great deal of notice given to the recent [Appellate Tax Board decision in the Verizon New England case](#), and for

good reason since that ruling, if upheld, will eventually produce increased revenues for cities and towns through the levy of property tax on telephone company poles and wires on public ways. DLS worked diligently to compile the central valuations for this property, which were distributed to local assessors on May 15.

But another more recent case before the ATB won by the Department of Revenue has received less attention than it deserves. In the [MCI case](#), the ATB upheld the valuation methodology employed by DLS for landline phone companies.

Simply put, had DLS lost this case, cities and towns would have suffered a revenue loss conservatively estimated at \$12 million to \$15 million in FY2008 for the MCI landline companies as well as an additional undetermined amount for the other landline companies in the future. So while the Verizon case, if upheld, will bring in more revenue, the MCI case will preserve an existing revenue stream for cities and towns.

The MCI decision also requires phone companies to pay tax on property not in service, such as construction work in progress and unlit fiber optic cable.

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

## Best Practices

# Taunton CARES: A Safe Neighborhood Initiative

**Anne C. Bisson, Assistant Director, City of Taunton Department of Human Services**

In March of 1993, in response to a growing demand for crime and violence prevention programming, the Mayor's Office and the City of Taunton Department of Human Services, established the Taunton CARES (Community Awareness Results in Everyone's Safety) Program. The Taunton CARES Program's mission was to form a coalition of community members to develop a plan of action to provide citizens of Taunton with crime and violence education and prevention programming.

After attending a statewide crime and violence prevention meeting in Boston in 1999, the City of Taunton adopted the structure and concepts of then-Attorney General Scott Harshbarger's Safe Neighborhood Initiative (SNI) and focused the programming to address issues and needs of citizens residing in high-risk neighborhoods of Taunton. The Taunton CARES program and the Taunton SNI merged their interests and formed the Taunton SNI Steering Committee. The Department of Human Services was and continues to be responsible for the coordination and administration of the Taunton SNI. The SNI committee is comprised of representatives from Human Services, the Mayor's Office, Taunton Police Department, Taunton Public Schools, Bristol Plymouth Regional Technical High School, Coyle and Cassidy High School, Juvenile, District and Superior Court Probation, the Office of the Attorney General, the Bristol County District Attorney's Office, the Department of Social Services, the Office of Economic and Community Development, the Department of Youth Services, the Taunton Housing Authority, the Department of Mental Health, the Taunton Board of Health, members of the clergy, members of social and human service agencies and interested

citizens. Under the umbrella of the SNI Steering Committee are four working committees that are responsible for setting goals and the development of innovative programs to address the goals. The four committees are the Criminal Justice Committee, the Treatment and Prevention Committee, the Education Committee and the Neighborhoods Committee. The Taunton SNI is a coalition that is not recognized as a public or private non-profit and therefore does not receive direct funding. However, due to the frequent collaboration of the members of the steering committee, many grants have been received to address community needs.

### Criminal Justice Committee

The goal of the Criminal Justice Committee is to cooperate as a coordinated law enforcement committee in which major felonies as well as misdemeanor quality-of-life crimes are targeted for aggressive prosecution and individuals responsible for the majority of criminal activity are vigorously pursued through the criminal justice system. The Criminal Justice Committee meets monthly, followed by a Gang Information Networking meeting. The Gang Information Network, which was initiated by members of the Criminal Justice Committee, discusses issues concerning local, regional and national gangs. Committee members include the Taunton Police Department as well as regional police departments, Juvenile, District and Superior Court probation, Department of Youth Services and the Bristol County District Attorney's Office.

Throughout the existence of the Taunton SNI, the Criminal Justice Committee has collaborated on many projects and has experienced many successes.

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## Legal

# Identity Theft Prevention

**Gary A. Blau, Esq., Municipal Finance Law Bureau**

On August 2, 2007 the legislature, with the approval of the governor, passed Chapter 82 of the Acts of 2007, "An Act Relative to Security Freezes and Notification of Data Breaches," otherwise known as the Identity Theft Prevention law. The act amends M.G.L. Ch. 93 and adds M.G.L. Ch. 93H and 93I to establish comprehensive identity theft prevention measures for business and governmental entities. Except for the new Chapter 93I providing for the distribution and destruction of records, which was effective February 3, 2008, the remainder of the law was effective October 31, 2007.

Under amendments to M.G.L. Ch. 93 (Regulation of Trade), consumers may secure credit freezes to prevent new accounts from being fraudulently created in their name. Under the new M.G.L. Ch. 93H, businesses and governments must promptly notify affected residents of the commonwealth and state agencies when the residents' personal information is lost or stolen. Personal information includes the customer's or resident's name in combination with a Social Security, driver's license or financial account number. It does not include any data found in records which are otherwise public. The attorney general may bring an action to remedy violations.

Governmental entities that maintain and store personal information, but do not own or license the data, including agencies, departments, boards and commissions of local governments, must notify as soon as practicable the owner or licensor of the information and cooperate with the owner or licensor when the data has been breached. Governmental entities that own or license the personal information must notify as soon as practicable residents of the commonwealth whose data has been breached, the attorney general, the director of consumer affairs and business rela-

tions, and any consumer reporting agencies and state agencies identified by the director when the personal information has been breached. M.G.L. Ch. 93H, §3. The statute does not define "owner or licensor," but the terms appear to include a local government entity that acquires the information directly from the data subject for the agency's own use. Any required notice may be delayed if a law enforcement agency determines that providing the notice may impede a criminal investigation, notifies the attorney general, in writing, and informs the agency reporting the breach of the determination.

***The new M.G.L. Ch. 93I sets standards for the disposal of records containing personal information by businesses and governments.***

The new M.G.L. Ch. 93I sets standards for the disposal of records containing personal information by businesses and governments. Personal information for purposes of this chapter includes the customer's or resident's name in combination with a Social Security, driver's license or financial account number or a biometric indicator. "Biometric indicator" is not defined, but presumably includes fingerprints, DNA information, dental X-rays, retina scans and other such identifying information. Documents or other records containing personal information must be redacted, burned, pulverized or shredded. Electronic and other media must be destroyed or erased so that personal information cannot be read or reconstructed. Governmental agencies are specifically authorized to contract with third party vendors for the disposal of information,

and those vendors will be required to safeguard the data while complying with the disposal provisions of the chapter. Violators are subject to a civil fine of not more than \$100 per data subject affected up to a maximum \$50,000 for each instance of improper disposal. The attorney general may file a civil action in the superior or district court in the name of the commonwealth to recover penalties and may bring an action to remedy violations.

The director of consumer affairs and business regulation is responsible for setting regulations for how businesses must protect personal information to prevent data breaches. The business regulations may be found at 201 CMR 17.00 at the Office of Consumer Affairs and Business Regulation website, [www.mass.gov/oca](http://www.mass.gov/oca). These regulations apply to "persons" who own, license, store or maintain personal information about a resident of the commonwealth, but a "person" does not include the commonwealth, its agencies and political subdivisions.

The supervisor of public records in the secretary of state's office, with the advice and consent of the Information Technology Division as to technology standards, is charged with establishing rules and regulations designed to protect the personal information of commonwealth residents that is owned by or licensed for commonwealth executive offices, agencies, departments, boards, commissions and instrumentalities of an executive office and any authority created by the state legislature. The supervisor has not yet issued rules and regulations, but has initially determined that its guidance will be limited to commonwealth executive office and other state agencies and not to local governments, because the statute does not grant the supervisor that authority.

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## Legal

# Tax Rate Options: Forest, Farm and Recreational Chapter Lands

Daniel Murphy, Esq., Municipal Finance Law Bureau

Several significant changes in the valuation and taxation of land classified under M.G.L. Chapters 61 (forest), 61A (farm) or 61B (recreational) were made by Chapter 394 of the Acts of 2006. This article is the first in a series that will review those changes. It explains a new local option that permits communities to treat qualifying forest, farm and recreational land under the three chapters (chapter land) as open space for tax rate purposes. Fiscal 2009 is the first year the option may be used.

### Property Tax Classification

Property tax classification allows communities to give certain classes of property owners preferential tax treatment when setting the annual tax rate.

All taxable property is classified as one of four classes of real property: residential, open space, commercial or industrial, or as personal property. Municipalities then have several options in setting the tax rate and distributing the tax levy among these classes.

Communities may tax all classes at the same rate. A single tax rate allocates the tax levy proportionately with taxpayers individually and within each class paying the same percentage share of the levy that the valuation of their property or class bears to the total assessed valuation of the community for that year.

Communities may also use one or any combination of four options for shifting some of the taxes that would be paid by certain taxpayers under a single tax rate onto other taxpayers. The total tax levy remains the same, but use of any of these options results in more than one tax rate. The four options are:

- A *tax shift* from residential and open space to business (commercial, industrial and personal) property owners (split rate). M.G.L. Ch. 40, § 56. This op-

tion results in two rates: a rate for residential and open space property and a higher rate for commercial, industrial and personal property.

- A *residential exemption* that shifts taxes on lower valued owner-occupied residential property to other residential property owners. M.G.L. Ch. 59, § 5C. The residential rate increases.
- An *open space discount* that shifts taxes from open space to residential property owners. M.G.L. Ch. 40, § 56. The open space rate decreases and the residential rate increases.

### Chapter 394 added new “local acceptance” sections to each of the three chapter lands statutes.

- A *small commercial exemption* that shifts taxes on small business property to other commercial and industrial property owners. M.G.L. Ch. 59, § 5I. The commercial and industrial rate increases.

The decision to tax property classes at the same or different rates is made annually by the board of selectmen, or city council with the mayor's approval, after a public hearing. M.G.L. Ch. 40, § 56.

### Taxation of Chapter Lands

Land qualifying for special tax treatment under M.G.L. Ch. 61 (forest), Ch. 61A (farm) or Ch. 61B (recreational) is valued at its current use value rather than fair market value. Generally, the use value is significantly less than market value. For property tax classification purposes, however, these parcels are treated as commercial property. Consequently, in communities that choose to shift the property tax burden to business taxpay-

ers, the lower use value of the land is taxed at the higher business rate.

### New Tax Rate Options

Chapter 394 added new “local acceptance” sections to each of the three chapter land statutes that when accepted, make qualifying forest, farm or recreational land parcels taxable as open space rather than commercial property. M.G.L. Ch. 61, § 2A (forest); M.G.L. Ch. 61A, § 4A (farm); M.G.L. Ch. 61B, § 2A (recreational). A municipality may accept any, all or none of the three statutes. They are separate and independent provisions.

Acceptance of any of these statutes allows a community to provide the following additional property tax benefits to the land classified under that chapter.

- **Split tax rate:** If the community shifts some of the taxes residential and open space taxpayers would pay to business taxpayers, the land would be taxed at the lower residential and open space rate instead of the higher commercial, industrial and personal property rate.
- **Open space discount:** If the community gives an open space discount, the land would be taxed at an open space rate lower than the rate on residential property.

The open space discount may be up to 25 percent of the residential factor (the factor that determines the residential levy share under classification). It may be given whether or not a community shifts taxes to business taxpayers. In addition to any chapter land the municipality chooses to treat as open space, the open space class includes any land maintained in an open or natural condition that contributes significantly to the benefit and enjoyment of the public under criteria established by the as-

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## Focus on Municipal Finance

# A Decade of Municipal Note Finance through the Massachusetts State House Note Program

Bill Meehan, Supervisor; Bill Arrigal, Analyst and Gerry Cole, Analyst, Public Finance Section, Bureau of Accounts

The Massachusetts State House Note Program, administered by the Division of Local Services' Bureau of Accounts, is a convenient, low-cost, note certification procedure enacted by the Massachusetts Legislature in 1910 (effective in 1911) to service municipal issuers, specifically smaller towns and districts (see Focus, February 2003). State House Notes certified by the Bureau of Accounts through this program include short-term notes, refunding notes and serial issues.

Program activity is not necessarily an indicator of Massachusetts' short-term borrowing activity or of such activity around the nation. The total dollar amount and total number of State House Notes certified through the pro-

gram depends upon local participation. Although the program is most useful to smaller towns and districts that do not have a credit rating from a national credit rating agency and are borrowing relatively small amounts for the short term, all cities, towns and qualified districts in Massachusetts have the option of using the program. All seven Massachusetts counties still in operation must borrow short-term using this program. In FY2006, the program accounted for about 24 percent of all short-term borrowing in Massachusetts cities, towns, regional school and special purpose districts.

## The Last Decade

From FY1998 to FY2007, the total dollar amount and total number of notes certi-

fied through the program fluctuated annually but generally trended downward. According to Chart A, during this time, the bureau certified 7,682 notes with an aggregate issue amount of just over \$5.2 billion. The total dollar amount of notes issued ranged from a high in FY1999 of \$730.4 million to a low in FY2004 of \$349.2 million. The total number of notes issued ranged from a high in FY1998 of 1,057 to a low in FY2005 of 565.

Maturities ranged from a high of 24 years (serial note) to a low of just one day. Over 92 percent of maturities were for 365 days or less. Interest rates ranged from a high of 7.34 percent to a low of .22 percent and averaged about 3.79 percent. The largest note certified

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## State House Notes Program Overview, FY1998–FY2007

By month and quarter	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
July	\$67,047,919	\$80,154,138	\$62,420,846	\$31,037,886	\$31,461,785	\$33,917,404	\$30,822,611	\$23,484,838	\$32,545,089	\$27,783,606
August	69,483,544	51,708,974	42,501,954	52,782,932	54,905,244	37,946,813	21,782,664	18,253,455	29,181,187	32,628,855
September	57,686,247	67,975,097	75,279,197	41,654,415	43,425,469	39,268,712	38,660,085	35,049,522	51,148,193	29,639,270
1st quarter	194,217,710	199,838,209	180,201,997	125,475,233	129,792,498	111,132,929	91,265,360	76,787,815	112,874,469	90,051,731
October	60,465,970	55,906,805	52,182,077	49,178,557	42,549,410	45,531,368	27,386,622	16,392,618	20,031,242	50,194,873
November	52,706,088	53,165,252	47,960,955	30,433,134	52,300,962	36,914,496	27,082,825	40,967,611	51,300,000	45,019,712
December	61,678,903	76,204,112	64,047,212	33,178,290	39,942,085	38,737,628	26,414,219	28,772,371	43,035,126	40,495,619
2nd quarter	174,850,961	185,276,169	164,190,244	112,789,981	134,792,457	121,183,492	80,883,666	86,132,600	114,366,368	135,710,204
January	36,271,198	26,158,114	12,190,942	28,468,618	20,670,829	42,296,167	18,917,208	38,404,891	24,608,746	31,867,708
February	42,513,101	32,581,996	28,543,214	35,617,586	28,456,173	15,138,902	16,320,975	30,069,068	32,332,052	21,434,939
March	53,697,132	70,710,930	40,838,189	39,869,263	38,079,488	42,118,845	30,177,562	37,454,982	52,255,973	50,258,853
3rd quarter	132,481,431	129,451,040	81,572,345	103,955,467	87,206,490	99,553,914	65,415,745	105,928,941	109,196,771	103,561,500
April	42,122,089	32,318,050	28,653,914	34,254,901	32,015,601	19,543,344	18,546,016	21,186,399	13,431,086	17,783,692
May	36,329,536	48,351,342	36,979,006	30,342,066	35,507,295	43,475,973	36,368,105	20,600,611	44,077,042	41,877,008
June	149,047,013	135,126,599	93,296,668	84,762,937	100,524,552	80,383,863	56,758,506	68,015,475	96,563,548	91,410,046
4th quarter	227,498,638	215,795,991	158,929,588	149,359,904	168,047,448	143,403,180	111,672,627	109,802,485	154,071,676	151,070,746
<b>Total amount</b>	<b>729,048,740</b>	<b>730,361,409</b>	<b>584,894,174</b>	<b>491,580,585</b>	<b>519,838,893</b>	<b>475,273,515</b>	<b>349,237,398</b>	<b>378,651,841</b>	<b>490,509,284</b>	<b>480,394,181</b>
<b>Total no. of notes issued</b>	<b>1,057</b>	<b>983</b>	<b>874</b>	<b>939</b>	<b>774</b>	<b>676</b>	<b>576</b>	<b>565</b>	<b>628</b>	<b>610</b>
<b>U.S. total amount*</b>	<b>34,584,300</b>	<b>36,511,100</b>	<b>41,249,100</b>	<b>56,609,900</b>	<b>72,385,900</b>	<b>69,774,200</b>	<b>56,956,400</b>	<b>50,547,800</b>	<b>43,609,900</b>	<b>46,995,000</b>
<b>Total no. of U.S. notes issued*</b>	<b>3,587</b>	<b>3,745</b>	<b>3,960</b>	<b>3,821</b>	<b>3,545</b>	<b>3,425</b>	<b>3,279</b>	<b>3,477</b>	<b>3,461</b>	

\*in thousands

Chart A

## State House Note Program continued from page 5

was a \$21.1 million municipal purpose loan bond anticipation note renewal and the smallest was a \$580 bond anticipation note renewal for sewer purposes. The average note issue was for about \$327,000. Interest rates on notes certified through the program ranged from about 3.5 percent to 5.5 percent from FY1998 to FY2000. Rates then dropped in the months following September 11, 2001 and ranged from 1.5 percent to 2.5 percent. It is believed that this general rate reduction was due to a national trend as the Federal Reserve continued through FY2005 to lower the federal funds rate, a key leading indicator that affects short-term interest rates.

### FY2005 to FY2006

From FY2005 to FY2006, the program showed increased activity. The total dollar amount of notes certified through the program increased by 29.5 percent and the total number of notes certified increased by 11.2 percent. This increase in program activity was attributed to a rush toward borrowing in anticipation of higher interest rates and to the overall convenience of the program. As interest rates were climbing, public finance managers shortened maturity dates in preparation to borrow long-

term before interest rates and construction costs climbed further. Maturities fell to well under one year and interest rates ranged from 3 to 4 percent as the Federal Reserve increased the federal funds rate by 25 basis points 16 consecutive times during that time period. Despite the program's increased activity, short-term borrowing in dollar terms both in Massachusetts and around the nation decreased during this same time period.

### The More Recent Years

From FY2006 to FY2007, program activity stabilized at a relatively high level. The total dollar amount of notes certified through the program decreased by 2.1 percent and the total number of notes certified decreased by 2.9 percent. Despite these reductions, dollar amounts and note certification levels for these two fiscal years were at levels not seen since FY2003, when bond and note premiums were at their highest during the last decade.

### The June Effect

As has been the case for many years, program statistics show greatest activity during the month of June. This is because internal borrowings are being

settled and good financial and borrowing practice has principal and interest payments due when there is sufficient cash on hand to pay for them and June is a good month for cash. As reported by the Bond Buyer, a national daily publication devoted to public finance, over the last decade, June has usually been the busiest issuance month nationally, although reasons may be different than in Massachusetts.

### Notes Issued by Purpose

Chart B categorizes notes certified through the program into particular purposes as indicated by their clerk's certification, debt authorization form and borrowing authorization vote that accompany the note to the bureau. A legend is provided at the bottom of this chart to indicate more specific purposes within these categorizations.

The four largest issuance categories in FY1998 — revenue, municipal purpose, highway and education — were not the four largest in FY2007 — municipal purpose, revenue, utilities, departmental equipment. The number of highway, education and utility notes dropped significantly during this time period. It is

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## State House Notes Issued by Purpose, FY1998–FY2007

Purpose	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Airport	4	1	2	0	0	1	1	1	4	2
Building	65	55	45	64	65	58	56	51	48	52
Departmental equipment	83	87	84	101	76	72	70	70	72	64
Education	151	153	109	106	85	80	50	55	65	58
Environmental	1	0	2	0	0	0	1	0	1	1
Harbor	6	8	2	1	1	3	7	2	1	2
Highway	169	141	118	111	96	82	72	61	66	51
Hospital	5	2	0	0	0	0	0	0	0	0
Land	42	49	56	87	57	43	37	45	50	49
Library	16	12	13	9	3	3	2	3	3	2
MPL	181	174	152	174	121	107	91	87	112	126
Recreation	5	4	5	8	10	5	7	5	4	7
Revenue	190	131	125	114	121	100	85	103	117	106
Utilities	139	166	161	164	139	122	97	82	85	90
<b>Number of notes issued</b>	<b>1,057</b>	<b>983</b>	<b>874</b>	<b>939</b>	<b>774</b>	<b>676</b>	<b>576</b>	<b>565</b>	<b>628</b>	<b>610</b>

Building includes building and remodeling for all municipal buildings except schools and libraries when indicated.

Departmental equipment includes all municipal equipment when indicated except schools.

Education includes any school purpose if indicated.

Highway includes highway, bridges and street repairs.

MPL includes all municipal purpose loans as indicated.

Utilities includes water, sewer, landfill and transfer station purposes.

**Chart B**

## State House Note Program continued from page 6

believed that these reductions were due to certain reimbursement efficiencies and/or to changes in municipal finance law that reduced the need for short-term borrowing. Specifically, reimbursement efficiencies at MassHighway, the Massachusetts School Building Authority and the Massachusetts Water Pollution Abatement Trust reduced the need for short-term borrowing for those particular purposes. In addition, it is believed that the number of revenue notes decreased by the acceptance of quarterly tax billing and by payment of back-taxes upon taxpayer mortgage refinancing.

### A Look Ahead

Finally, notes certified through the program as of February 2008, both in numbers and in dollars, are running below FY2007 levels. As reported in the Bond Buyer, FY2008 short-term borrowing dollars nationwide are up 29 percent over FY2007 through February 2008. Con-

tributing factors to the program's current levels may include general economic conditions, the Massachusetts School Building Authority's progress payment program, five recent reductions to the federal funds rate by the Federal Reserve leading those to the long-term bond market and the trend toward full disclosure widening the pool of investors for large issuers. That said, the program is expected to continue to be a good tool to meet the financing needs of small Massachusetts issuers. ■

### Databank Highlight

If you enjoyed this month's focus on the State House Notes program, you might be interested in knowing that the Municipal Databank website has several years of data regarding the State House Notes program. Our website also has municipal debt and other financial indicators such as municipal free cash and stabilization fund balances, regional school excess and deficiency funds, overlay reserves, analysis of municipal debt and bond ratings issued by Moody's and Standard and Poor's rating agencies.

This data and more can be found on the DLS website at [www.mass.gov/dls](http://www.mass.gov/dls). Questions regarding our website or the data contained on our site can be directed to Donnette Benvenuto or Jared Curtis of the Municipal Databank at 617-626-2384. ■



### David Davies, Director of Information Technology

On April 10, a new version of DLS Gateway included an automatic password reset feature for local officials who have lost or forgotten their password. If a local official knows their "username," the system asks for an answer to a password hint. When the correct answer is given, a temporary password is sent to the official's e-mail address (as entered in the online Local Officials Directory). Using that temporary password, the user can log in, click on My Profile, and

enter a longer-term password. The user can also change the password hint and answer. Currently, the system has over 2,000 existing accounts, and DLS set the same hint and answer for these established users. In response to "What is your favorite food?" the preset answer is one that most users will not agree with and will want to change. Users can change My Profile information at any time, including changes to DOR-supplied passwords to suit personal preferences.

Also notable in the April version, is a new Classification Options Table that allows assessors with split rates to try "what if" scenarios in setting shift percentages, similar to a feature in the Excel-based Auto Recap program. The Tax Rate module, another new feature, is expanding the LA5 Options form to

include LA5 Certification information pertaining to public hearings and reported excess levy capacity so that communities can submit all LA5 information online.

Recent enhancements make it possible to send automatic notifications to local departments when any step in any process affecting that community is complete. DLS bureaus will use this feature sparingly so as not to inundate municipal officials with notifications they do not really need or want. For critical steps in processes with important deadlines, however, such as preliminary certification in revaluations or Schedule A approval, an automatic e-mail notification sent to relevant local officials will often be preferable to phone messages or postal mail. ■



## Taunton Safe Neighborhood Initiative continued from page 2

These successes include: the development of the Taunton Police Department's Community Policing Program, the development of the Taunton Anonymous Tip Line, the Day Break Warrant Program, the Regional Gang Information Network, the opening of a local Community Corrections Center, the Never Ever Truant Program, the CHIP-Chins Intervention Program, purchasing of electronic bracelets, the provision of random drug screenings, the Home/School/Curfew visit program, outreach and tracking of habitual offenders, the Criminal Behavior Protocol for local schools, the receipt of the Shannon Grant for Gang Information Training and the development of the Community Crisis Intervention Team (CCIT).

The CCIT provides education and training for first response agencies in dealing with individuals with mental illness issues. Members of this committee include the Taunton Police Department, Community Partnerships, Inc. and a consultant funded by the Department of Mental Health. This committee has become nationally recognized and has addressed policing venues throughout the country.

### Treatment and Prevention Committee

The goal of the Treatment and Prevention Committee is to address prevention activities of high-risk youth in the community and to advocate and develop programs that address the needs of the substance abusing population. Committee members include local and regional health, human and social service agencies. This committee works cooperatively with the Department of Public Health's Community Health Network Area and with the Greater Taunton Health and Human Services Coalition. Through collaboration, the Treatment and Prevention Committee has achieved

many successes including: a Community Psycho-Educational program for offenders, Project YELL (Youth Endorsing Legal Lifestyles), the Taunton Jobs for Youth program, the annual Substance Abuse Roundtable, bus transportation for at-risk youth to the Boys & Girls Club, online safety education, parenting programs, expansion of summer recreation and education programming, and the establishment of the Community Crisis Spiritual Response Team. This team was formed in 2002 in light of the events of 9/11. All crisis response agencies in the community were brought together to form this Interfaith Community Chaplain program. Several clergy in the area are participating in the program and trainings are held on a regular basis. The members respond to crises in the community which have included fires, auto accidents and youth related crises.

### Education Committee

The goal of the Education Committee is to develop and identify areas of school law and other issues that relate to the safety of students and school personnel. Members of this committee include administrators from the three local high schools as well as middle school administrators. The Education Committee's greatest success has been the coordination and collaboration of the three high schools, Taunton High School, Bristol Plymouth Regional Technical School and Coyle and Cassidy High School, in addressing emergency crisis response plans. Other successes include the hiring of school resource officers, submission of legislation to the State House, collaboration with the Taunton Police Department on lockdown drills and canine searches, the SCORE (Student Conflict Resolution Experts) peer mediation program and the highly acclaimed Taunton Youth Court.

### Neighborhoods Committee

The goal of the Neighborhoods Committee is to work with target neighborhoods in identifying their needs and to facilitate community problem solving in order to enhance the quality of life in those neighborhoods. The Taunton Police Department, the City of Taunton Department of Human Services and the Office of Economic and Community Development comprise this committee. To address the needs of the neighborhoods, successful programs have been administered including an ongoing inventory of abandoned properties and the rehabilitation of such properties, addressing blight and crime through the Brownfield's program, the hiring of a Safe Neighborhood Initiative neighborhood advisor, the institution of neighborhood watch programs in 13 sites, graffiti removal, community education programs such as RAD (Rape, Aggression, Defense) trainings and the distribution of grant information for public and private non-profit groups.

As one can discern, the Taunton SNI has had many successes in program development. However, the most valuable component of the SNI is communication. Through thoughtful and constructive communication between members and member agencies, the Taunton SNI has been able to forge lasting respectful relationships to address the crime and violence prevention, intervention and education needs of the Taunton community.

For more information about the Taunton SNI, please contact Robert L. Cammarata, director, City of Taunton Department of Human Services at 508-821-1420 or [cths@tmlp.net](mailto:cths@tmlp.net). ■



## Identity Theft Prevention continued from page 3

While the regulations issued by the director and supervisor do not apply to cities, towns, districts, counties, regional school districts or other local government, they can provide general advice and guidance to local governments as they prepare their own ordinances, by-laws, rules and regulations or guidelines to safeguard personal information and address any security breach.

Local government departments likely to have personal information covered

by the law include police, assessing, collection and treasury departments that acquire Social Security numbers from individual residents, including subjects of investigations, applicants for exemption, delinquent taxpayers or ratepayers and employees. Each department should devise a plan to safeguard and destroy the data when no longer required to be kept by law, and to determine when a breach has occurred and a plan of action in that event.

Safeguarding and disposing of information retained electronically provides particularly difficult challenges for local governments, requiring enhanced encryption, limiting access to employees with a need to know by password or pin restrictions, monitoring outgoing e-mail with Social Security number detecting software and similar mechanisms. Use of experts in protection and disposal of electronic personal information may be necessary if the local government entity does not have such expertise on staff. ■

## Forest, Farm and Recreational Chapter Lands continued from page 4

assessors. It cannot include any other land held for the production of income or land under a permanent conservation restriction. M.G.L. Ch. 59, § 2A(b).

### Acceptance Procedure

Local acceptance of any of the new local option statutes requires a majority vote of the municipality's legislative body, subject to the municipal charter. M.G.L. Ch. 4, § 4.

The acceptance vote should be made before the January 1 classification date for the fiscal year the option is intended to first take effect so that the assessors can classify the land in a timely fashion. The vote may be taken later, however, so long as the tax rate for that year has not been set. To avoid questions about the effective date, all acceptance votes should expressly state the fiscal year the option will first apply. DLS also recommends that a separate vote be taken for each optional statute the city or town wants to accept. The following or similar language may be used for the acceptance vote:

VOTED: That the city/town of XXXXXX accept (M.G.L. Ch. 61, § 2 A/M.G.L. Ch. 61A, § 4A/M.G.L. Ch. 61B, § 2A), which taxes classified (forest/farm/recreational) land as open space instead of commercial property, to be effective for taxes assessed for any fiscal year beginning on or after July 1, XXXX.

The city or town clerk must notify the Municipal Data Management/Technical Assistance Bureau of the acceptance of any of these local option statutes. The notification should be made as soon as possible after the vote on the acceptance form found on the [Municipal Data Bank Local Options](#) page of the DLS website.

Once accepted, the assessors must assign the classified forest, farm or recreational land to the open space class even if they are not classifying any other land as open space or the classified land does not precisely fit the written criteria they established for open space classification.

A city or town may revoke its acceptance of any of the local option statutes, but must wait at least three years after the statute was accepted to do so. Revocation is also by vote of the legislative body subject to local charter. M.G.L. Ch. 4, § 4B. The following or similar language may be used:

VOTED: That the city/town of XXXXXX revoke its acceptance of (M.G.L. Ch. 61, § 2 A/M.G.L. Ch. 61A, § 4A/M.G.L. Ch. 61B, § 2A), which will result in the taxation of (classified forest/farm/recreational) land as commercial instead of open space property, to be effective for taxes assessed for any fiscal year beginning on or after July 1, XXXX.

Future articles will look at other changes Chapter 394 made in the chapter land statutes. ■

## FY2008 Sewer Rate Relief Awards

**Bill Meehan, Supervisor of Public Finance, Bureau of Accounts**

In March, the Division of Local Services (DLS) announced the FY2008 distribution from the Commonwealth Sewer Rate Relief Fund, established in 1993 under the provisions of M.G.L. Ch. 29 §2Z (see City and Town Focus, June 2007). This year, funds totaling just over \$23 million have been awarded to 101 Massachusetts governmental entities to mitigate sewer rate increases due to debt service obligations for qualified sewer construction projects. See Table 1 for the complete list of recipients.

DLS issued the annual program announcement and application form as Bulletin 2007-09B in August of 2007. The bulletin described the program and any changes in the application from the prior year. September 21, 2007, was stipulated as the requested date for submissions of completed applications. Applications listing over 600 debt service and project loans were received.

Applications were processed by DLS and the Massachusetts Department of Environmental Protection (DEP). DEP provided determinations of eligible indebtedness, which is dependent upon the nature of a given project and its financing. The statute requires that eligible indebtedness be debt issued on or after January 1, 1990, which has a final date of maturity more than five years after the date of issuance and which is incurred to finance or refinance the cost of planning, design or construction of a water pollution abatement project. DLS and DEP require that a debt service schedule be submitted for any loan for which eligibility is requested.

Projects receiving state grants are ineligible and certain other projects have their eligibility defined in §2Z. After full review, only a small number of debt service and projects submitted was

### Sewer Rate Relief Fund for FY2008

Governmental unit	FY2008 project aid	Governmental unit	FY2008 project aid
Abington	\$ 58,610	Mattapoisett	37,899
Amesbury	28,924	Merrimac	16,278
Amherst	22,575	Milford	38,466
Andover	156,700	Millbury	18,699
Ashland	89,014	Montague	6,874
Athol	5,261	Natick	21,067
Attleboro	49,926	Needham	44,427
Auburn	20,861	New Bedford	325,712
Ayer	41,325	Newburyport	40,191
Barnstable	36,172	Newton	711
Barre	21,388	North Andover	48,482
Bellingham	21,069	North Attleborough	49,897
Billerica	207,161	North Brookfield	12,480
Blackstone	64,751	Northbridge	9,928
Boston W&S Commission	615,881	Northfield	4,901
Boxborough	3,779	Oxford-Rochdale Sewer District	14,745
Braintree	32,443	Palmer	12,524
Brockton	33,879	Peabody	17,064
Brookline	49,798	Pepperell	30,390
Cambridge	641,216	Plymouth	14,634
Canton	39,941	Provincetown	6,038
Charlemont Sewer District	1,124	Raynham	36,683
Charlton	12,592	Rockland	19,807
Chelmsford	213,176	Rockport	36,306
Chelsea	52,730	Rutland	8,728
Cherry Valley Sewer District	20,361	Salisbury	42,161
Cohasset	17,669	Saugus	9,983
Danvers	25,213	Somerset	17,828
Dartmouth	29,304	South Essex Sewerage District	675,249
Dracut	66,022	Southwick	38,239
Dudley	14,256	Springfield W&S Commission	98,853
Edgartown	60,214	Sturbridge	36,449
Fairhaven	45,384	Templeton	11,961
Fall River	35,734	Tewksbury	239,707
Fitchburg	74,120	Upper Blackstone WPA District	109,101
Franklin	40,988	Uxbridge	5,250
Gardner	8,063	Wakefield	7,465
Gloucester	35,176	Walpole	7,279
Grafton	27,889	Waltham	47,079
Great Barrington	12,267	West Springfield	17,945
Groton	763	West Stockbridge	4,335
Hingham	8,640	Westborough	38,165
Holbrook	64,699	Westfield	11,276
Holyoke	20,283	Westwood	11,886
Hopkinton	27,035	Weymouth	109,531
Hudson	11,815	Whitman	21,863
Lowell	56,021	Wilbraham	2,810
Lynn W&S Commission	123,476	Worcester	145,991
Manchester-by-the-Sea	2,439	<b>Total awards</b>	<b>23,025,406</b>
Marion	21,276	<b>Total recipients</b>	<b>101</b>
Marlborough	71,692		
Marshfield	20,947		
MWRA*	16,980,027		

\*Massachusetts Water Resources Authority

continued on page 11

**Table 1**

## **FY2008 Sewer Rate Relief Awards** continued from page 10

deemed ineligible. The Sewer Rate Relief Fund is distributed on the same pro-rata basis to all eligible applicants. The percentage that the balance in the fund is to the total eligible debt service for all applicants is calculated. This percentage is then applied to the total eligible debt service of each applicant to calculate the award.

For FY2008, total awards from the Fund were \$23,025,406, down 7.9 percent from \$25,006,057 in FY2007.

Awards are legally capped at 20 percent of eligible debt service. For FY2008, funds were available for 6.57 percent of eligible debt service. In summary, grants were awarded to:

- Massachusetts Water Resources Authority (MWRA), \$16,980,027;
- 3 local Water and Sewer Commissions, for a total of \$838,210;
- 5 Sewer Districts for a total of \$820,580; and

- 92 cities and towns for a total of \$4,386,589.

Since FY94, the sewer rate relief program has distributed over \$494 million to governmental entities throughout Massachusetts. The program's sole source of funding is from an annual appropriation in the state budget. Except for FY2003 when the program was unfunded, the appropriation has ranged from a high of \$58.6 million in FY2002 to a low of \$5 million in FY2004. ■

## **What are Excess and Deficiency Funds?** continued from page 1

equal or exceed the amount of the deficit. Interest income from investments, certain bond/BAN premiums, rebates and Medicare/Medicaid reimbursements must be closed to the regional district's general fund.

According to M.G.L. Ch. 71 §16B½, if the certified E&D sum of a regional school district at the end of a fiscal year exceeds 5 percent of its operating budget and budgeted capital costs for the succeeding fiscal year, any amount in excess shall be returned to the mem-

ber cities and towns. This is done by the regional school district committee as a reduction to the amount to be raised by assessment in accordance with the terms of the agreement for apportionment of costs.

There has been a lack of consistent practice among regional school districts regarding their ability to spend E&D once it is certified, which has led to recent discussions between DOR, DOESE and regional school district superintend-

ents. There is an ongoing, collaborative effort to seek legislation to clarify whether a regional district school committee may vote to spend E&D solely by majority vote of the regional district committee or whether it must first obtain the approval of its members. It is expected that a forthcoming resolution will provide clarity and consistency among the state and regional school districts. Please stay tuned to City and Town for new developments regarding E&D. ■

## Emergency 911 Services Discussed by MACC in Salem

**S.J. Port, Director of Policy and Communication**



Salem — Mayor of Salem Kimberley Driscoll hosted Lieutenant Governor Tim Murray and the Governor's Municipal Affairs Coordinating Cabinet (MACC) for a listening tour meeting focused on revising how Emergency 911 services are provided in Massachusetts.

Undersecretary for Forensic Sciences and Technology John Grossman presented the administration's plans to regionalize 911 Emergency Services. Earlier this year, the administration filed "An Act to Improve Public Safety Training and Response." The bill was originally filed with the legislature's Telecomm Committee and is now under review by the Public Safety Committee.

The legislation proposes joining the funds currently raised by different surcharges on land and cellular phone lines that pay for E911 services. Also proposed is an increased fee that would be more widely applied to previously exempt communication devices. According to Grossman, the fee, which currently stands at .75 cents per subscriber/month, would remain competitive with other states even after the increase.

The surcharge should be applied to, "each subscriber whose service is capable of accessing and utilizing an enhanced 911 system," according to a summary of the legislation.

Currently Massachusetts has 272 PSAPS while New Hampshire has one and California has six, says Grossman. The smaller PSAPS don't have the "surge capacity" of larger regional PSAPS, which would better serve communities in the case of a large emergency, according to Grossman.

"We are trying to incentivize regionalization," says Grossman. "We don't want to apply a stick here but we want to offer a carrot."

If passed, the legislation would provide \$20 million more to municipalities, according to Grossman: "The more communities you have in your regional PSAP the more money for the group as a whole."

Assessing capability of PSAPS to handle wireless 911 calls is also addressed by the legislation.

The legislation does not change how the surcharge pays for disability access programs but would "revamp" the advisory committee on accessibility to telephone service for disabled persons.

PERAC, the state's pension management board, and the Group Insurance Commission (GIC) continued to be issues raised by attendees.

Bob Johnson, of the GIC encouraged municipal leaders to visit the GIC website for information about plans and cost trend statistics for the GIC.

"Our trend year over year is much more stable than municipalities have been. It was a 6 percent increase last year and a 7 percent increase this year. It would take a \$50 million hit for our rates to go up 5 percent," said Johnson.

State Representative Theodore Speliotis (D-Danvers) praised the cabinet and administration for their continued civic engagement outreach. "I've seen one or two people come out but never in a forum like this," he said. "I have never seen an administration reach out so effectively, comprehensively and routinely."

"We believe that these visits encourage collaboration between local and state officials generating new ideas for how the Municipal Cabinet can be most helpful to communities," said Lt. Governor Murray. "We are working with the legislature to move the first Municipal Partnership Act forward, while we travel and listen to you about what should be included in the second."

This was the sixth regional meeting of the listening tour for Lt. Governor Murray and MACC. Previously, they visited Northampton, Barnstable, Webster, Lowell and Marlborough during the fall of 2007. ■



## DLS Profile

# Steve Lisauskas: Sensei in Springfield

**S.J. Port, Director of Policy and Communication**



**Steve Lisauskas**

The 2004 “Act Relative to the Financial Stability in the City of Springfield” established that the city of Springfield was in a fiscal crisis, and was unlikely to recover without state intervention. A five member finance control board was put in place and charged with implementing a recovery plan to stabilize the long-term finances of the city.

Behind that Springfield Finance Control Board (SFCB) is its Executive Director, Steve Lisauskas.

Raised in Amesbury, and currently residing in Wellesley, Lisauskas spends his weeks shuffling between meetings with the state in Boston and long days in Springfield working with a team that in Lisauskas’ words is “dedicated to the city.”

Formerly the deputy director of the SFCB, Lisauskas has spent most of his career in municipal management working in Newburyport, Haverhill and Natick before being tapped to work with Springfield. He earned his bachelor’s degree in Political Science from Syracuse University in 1994, graduating magna cum laude and as a member of Phi Beta Kappa. Two years later in 1996, he earned his Masters of Public Administration from the Maxwell School of Citizenship and Public Affairs at Syracuse; his concentration was state and local government finance and management.

Lisauskas’s professional work outside of municipal management included work in two state governments. After graduating from college, Lisauskas took a job with then state Senator James P. Jajuga. After the Maxwell School, Lisauskas went to work for the First Deputy Comptroller of New York State, in an organization with the responsibilities of the State Auditor, State Treasurer, State Comptroller and other agencies. After three years in New York, Lisauskas returned to Massachusetts to work as an assistant in the mayor’s office in Newburyport. He liked the new mayor, Lisa Mead, and felt it was time for a change. He wanted to get involved at a “hands on level.”

“The scale of municipal government allows you to see the whole thing, creating a great learning experience,” says Lisauskas. “It was also an interesting opportunity for a subject change to an area that makes a big difference in people’s day to day lives.”

Pulled back to state government when Jajuga became state Secretary of Public Safety, Lisauskas spent 2002 as Policy Director for the Executive Office of Public Safety. While there he focused on drugs and anti-terrorism.

Then Mayor of Haverhill John Guerin, most recently a Civil Service Commissioner with the state, called upon Lisauskas to return to municipal management as Haverhill fell into a financial crisis. NEASC had voted to rescind the high school’s accreditation; 38 percent of the budget had to be cut and layoffs loomed. After helping Haverhill regain financial stability and conduct important projects, such as installation of a financial management computer system, Lisauskas felt it was time to move on.

**“The scale of municipal government allows you to see the whole thing, creating a great learning experience.”**

Lisauskas was looking for “a long-term town professional manager to learn from.” He found it in Natick, where he took the role of deputy town administrator.

Lisauskas found town government to be a, “much more participatory form of government.”

“Town government has more committees and more hours,” says Lisauskas.

Springfield, however, has been Lisauskas’s biggest challenge.

“It’s a combination of crisis management and instilling professional management,” says Lisauskas. “Springfield has some truly outstanding public servants but the city government for a long time lacked a focus on management and professional administration.”

Lisauskas never tires of talking of Springfield, and encourages other municipal officials to follow the city’s development and offer their own advice for Springfield through the SFCB’s website: [www.mass.gov/sfcb](http://www.mass.gov/sfcb).

An internationally respected martial arts expert, Lisauskas met his fiancée, Amalia, while training. Lisauskas has studied martial arts since 1990, when he was a student at Syracuse University. Amalia, a high school science teacher, also studies Kokondo Karate. They are planning a June wedding. ■

## Municipal Fiscal Calendar

### June 1

**Clerk: Certification of Appropriations** This is done after City/Town Council or Town Meeting so the Accountant may set up accounts for each department in the municipality.

#### **Assessors: Determine Valuation of Other Municipal or District Land**

In certain communities where land is owned by another community or district, the value of the land is determined by the Assessors in the year following a revaluation year, for in-lieu-of-tax payments.

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

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

### June 10

**DOR/BLA: Public Hearing on Proposed EQVs** (even numbered years only)

**DOR/BLA: Public Hearing on Proposed SOL Valuations** (every 4th year after 2005)

### June 15

**DOR:** Commissioner Determines and Certifies Pipeline Valuations Assessors: Deadline for Appealing Commissioner's Telephone & Telegraph Valuations

**Assessors:** Make Annual Preliminary Tax Commitment The preliminary tax commitment must be based on the prior year's net tax on the property and may not exceed, with limited exceptions, 50% of that amount. This should be done early enough for the annual preliminary quarterly or semi-annual bills to be mailed by July 1.

### June 20

#### **Assessors: Final Date to Make Omitted or Revised Assessments**

As required by M.G.L. Ch. 59, Sections 75 and 76, if a property is inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessors' role to correct the mistake and assess the property correctly. Such an assessment may not

be made later than June 20 of the taxable year or 90 days after the date the tax bills are mailed, whichever is later.

### June 30

#### **State Treasurer: Notification of Quarterly Local Aid Payments Before June 30**

**Assessors: Overlay Surplus Closes to Surplus Revenue** Each year, any balance in the overlay reserve accounts in excess of the remaining amount of the warrant to be collected or abated in that year, is certified by the Assessors. The transfer from overlay reserves to the overlay surplus is done on the Assessors' initiative or within 10 days of a written request by the chief executive officer. Once in overlay surplus, these funds may be appropriated for any lawful purpose. Any balance in the overlay surplus at the end of the fiscal year shall be closed to surplus revenue and, eventually, free cash.

**Assessors: Physical Inventory of all Parcels for Communities that Accepted M.G.L. Ch. 59, Sec. 2A(a)**

**Assessors: Submit Annual Report of Omitted or Revised Assessments**

**Assessors: Last Day to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of Ch. 59, Sec. 5** If an exemption is granted to a residential property owner, the property tax is lowered, and the city or town collects fewer tax revenues than anticipated. These exemptions are partially reimbursed by the state as indicated under "Payments for Loss of Taxes," section B of the Cherry Sheet.

It is the responsibility of the Assessors to submit all exemptions to DOR so that the community may be reimbursed for statutory exemptions. If the Assessors fail to submit a request, the town's loss of tax revenues will not be offset by exemption reimbursements from the state. These reimbursements may not be filed retroactively for any year. If tax bills are mailed late, assessors may submit requests for reimbursement until August 20.

### Mark Your Calendars

The **New Officials Finance Forum** will be held on Thursday, June 5, 2008 in Worcester at the College of the Holy Cross. Registrations along with payments are due on or before May 23, 2008. The registration form is available on our website, [www.mass.gov/dls](http://www.mass.gov/dls).

**Assessment Administration: Law, Procedures and Valuations (Course 101)** will be held on August 4 through August 8 at the University of Massachusetts Amherst. Information regarding this session is available on the Massachusetts Association of Assessing Officers website, [www.maaao.org](http://www.maaao.org).

**"What's New in Municipal Law"** will be held on Friday September 26, 2008, at the Log Cabin Banquet and Meeting House in Holyoke and Friday, October 3, 2008, at the Lantana in Randolph. The Bulletin announcing this training opportunity will be issued in July.

If you have any questions regarding the above information, please contact Donna Quinn, training coordinator, at 617-626-3838. ■



#### **City & Town**

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