



Alan LeBovidge
Commissioner

Gerard D. Perry, Acting
Deputy Commissioner

City and Town

A Publication of the Department of Revenue's Division of Local Services



Volume 17, No. 5 May 2004

Avoiding Data Protection Disasters

by David L. Davies

Virtually every city and town in the Commonwealth has automated many of their financial functions, be it assessment, tax billing, collection, accounting or treasury applications. However, data can be lost in many ways, and avoiding such loss requires focused technical management. Loss of data seems to expand according to Murphy's Law — "if something can go wrong, it will, and at the worst possible time." But many local officials are confidently doing their jobs unmindful of a Murphy corollary — "If everything seems to be going well, you have obviously overlooked something."

Most municipal finance officers are not paid to worry about day-to-day digital data protection and they cannot be expected to handle these duties with the thoroughness, persistence and knowledge of a Management Information Systems (MIS) Director. A recent Division of Local Services (DLS) survey showed that 56 percent of Massachusetts' 351 cities and towns have no person responsible for information technology management. In those 197 towns, the extent to which data protection is performed varies according to the skill sets and priorities of the individuals involved. How does that statement translate into actual experience?

DLS staff either know of, or deal with breakdowns in local data protection on a regular basis. Recent Massachusetts examples include:

- A town department did not back up its critical data for over six months. A hard drive failed. The office staff had to reconstruct and re-enter six months' worth of work. Three months after laboriously restoring the data the best they could, a spot check indicated the department is still not backing up data.
- A town diligently ran an automatic back up program that copies essential files to tape every night. Every morning a staff person changed the tape. Every night an adjacent printer typed out an error message that indicated a system error that prevented any backup. The printout was not understood and was ignored every day. For over a year, the town had been faithfully backing up nothing, on multiple tapes.
- Some communities routinely backup data with no error messages onto bad media. However, when disaster strikes, they find out that the tapes are defective, too old, or otherwise unusable. They didn't conduct periodic restoration testing because no one suggested such an extra step was advisable or necessary. Good intentions, insufficiently implemented, often equal doing nothing at all.
- A town's IT manager recognized a worm attack on the town's servers just in time to prevent wholesale data loss, but one server was unrecoverable and the town's network took weeks to restore to its pre-attack condition. Without the regular backups, data restoration for all

departments would not have been possible. Prior investment in a backup system might have been recouped in dealing with just this single worm attack.

- Some communities purchase anti-virus software but either fail to buy on-going update subscriptions or fail to set their anti-virus software to automatically update virus definitions daily. It goes without saying that the newest viruses are often the most dangerous and common.
- Typically in many small towns, one department backs up and protects data, while another equally important department does not.

No matter how many anecdotes or how persuasive the arguments for data protection, as a practical matter, the absence of paid IT staff in most Massachusetts towns means the best efforts of select boards, town administrators,

[continued on page nine](#)

Inside This Issue

From the Acting Deputy Commissioner	2
Legal	
An Overview of Home Rule	2
Focus	
Recent Cherry Sheet Trends	3
Cherry Sheet Resources	7
DLS Update	
Annual IGRs Online	8
Finance Forum Reminder	8
New Charter Schools Approved	8
Annual Training Events	9
DLS Profile	10
Farmland Values Set	10



From the Acting Deputy Commissioner

The Division of Local Services (DLS) will soon be publishing a new "handbook" for assessors that will replace the current Assessors Manual. Primarily designed to complement the various presentations offered in Course 101, this handbook will contain PowerPoint slides, exercises and references to other supplementary materials. It will be distributed to all Course101 participants.

In designing this new handbook, our goal was to create a reference material that Course 101 participants could easily refer to as they follow along with the instructors. This handbook will present information in a more concise and organized fashion. Users will have an easier time searching for subject matter.

By condensing the current Assessors Manual into a more user-friendly handbook, DLS does not intend to sacrifice details. Municipal officials can access more detailed information on the topics contained in the handbook by referring to several of our publications. These include *Levy Limits: A Primer on Proposition 2½*, the *Motor Vehicle Excise and Trailer Manual*, *Guidelines for a Minimum Reassessment Program*, and *Property Type Classification Codes* to name a few. These publications are available online on the DLS website (www.mass.gov/dls) under "Publications and Forms."

Gerard D. Perry
Acting Deputy Commissioner

Legal

in Our Opinion

An Overview of Home Rule

by James Crowley

Under the Home Rule Amendment (Article 89 of the Articles of Amendment of the State Constitution) and the Home Rule Procedures Act (M.G.L. Ch. 43B), a city or town can exercise any power or function which the Legislature can confer upon it provided that its exercise is not inconsistent with the Constitution or any general law.

The Home Rule amendment was approved by the voters at the state election in 1966. Prior to its passage, Massachusetts' courts strictly construed any statutes conferring powers on municipalities. In those times, any local action would be invalidated by a court if there were a reasonable doubt about the existence of the power which was claimed by the municipality. As a result, cities and towns could only do those things specifically enumerated in the General Laws and special acts. Presently, however, cities and towns have the power to make charters and exercise general legislative power through the enactment of ordinances and by-laws.

Municipalities, however, do not have unfettered discretion in making by-laws and ordinances. For example, under the Home Rule Amendment and the Home Rule Procedures Act, a city or town cannot pass a by-law, article, ordinance or ballot question that will create or modify a tax law. The State Constitution reserved this power to the Legislature, and the only permissible way for a city or town to modify a property tax law is to seek legislation. Under the Home Rule Amendment (Sec. 8 of Const. Amend. Art. 89) the Legislature can act "only by general laws which apply alike to all cities, or to all towns, or to all cities and towns, or to a class of not fewer than two." Alternatively, according to the

Home Rule Amendment, a special act affecting a single city or town can only be enacted either (1) on petition filed or approved by the voters of the municipality, or mayor and city council or town meeting or (2) by two-thirds vote of each branch of the Legislature following a recommendation by the Governor.

Occasionally, proposals are made to change the local property tax by ordinance or by-law. For example, a by-law was proposed which would freeze the property taxes of senior citizens at a certain level. The Department of Revenue advised that under our State Constitution the power to tax was reserved to the Legislature. Any local by-law on tax rates, not explicitly authorized by statute, would run afoul of this constitutional provision. Any local effort to freeze a tax rate would not, in our view, conform to the State Constitution's requirement that property taxes be assessed in proportion to value. The State Constitution requires the Legislature "to impose and levy proportional and reasonable assessments, rates, and taxes." Although the Legislature can provide for differential taxation by classifying real property into four classes (residential, open space, commercial and industrial), the State Constitution requires that the classes be based on property usage, and not ownership by a particular class.

Citizens in another community sought through by-laws to increase the amount of personal exemptions and to liberalize the statutory exemption eligibility requirements. Such action would be contrary to Sec. 7 of Article 89 which states in pertinent part: "Nothing in this article shall be deemed to grant to any city or town the power to ... levy, assess or collect taxes." In our view, this constitutional provision precludes a town meeting's change of a tax exemption provision. Any such action rests with

continued on page nine

Focus

on Municipal Finance

Recent Cherry Sheet Trends

by Joan E. Grouke and Lisa Juskiewicz

The Division of Local Services' (DLS) Local Aid section prepares the Cherry Sheets, the annual notification from the state to cities, towns and regional school districts of how much they can expect in state aid and assessments during the fiscal year. The Cherry Sheets are named for the cherry colored paper on which they were originally printed. Cherry Sheet data are now issued via electronic mail and are available on the Division's website at www.mass.gov/dls/CHERRY/index.htm.

The majority of aid from Cherry Sheet programs is comprised of Chapter 70 aid, Additional Assistance and Lottery aid. In FY04, these accounted for about 86 percent of Cherry Sheet aid. Chapter 70 aid, the primary source of state funded education aid, is the largest local aid distribution made to municipalities and regional school districts. Ad-

ditional Assistance and Lottery aid are two other sizable local aid programs.¹ For FY04, Cherry Sheet aid totals \$4.811 billion. The Division is responsible for the distribution of the majority of Cherry Sheet aid on a quarterly basis. In FY04, this will be approximately \$4.235 billion of the total FY04 Cherry Sheet aid.

From FY95 through FY02, total Cherry Sheet aid (for all municipalities and regional school districts) increased an average of 8.5 percent annually, while from FY02 to FY03, the increase was only one-tenth of a percent. From FY03² to FY04, total Cherry Sheet aid decreased by 6.4 percent. The leveling off of Cherry Sheet aid from FY02 to FY03, and the actual decline in Cherry Sheet total receipts from FY03 to FY04, reflects the serious budgetary crisis that occurred during some of the most difficult years in state fiscal history.

Total Cherry Sheet assessments (for municipalities and regional school districts combined), on the other hand, have remained fairly constant over the

past 10 years. From FY95 through FY03, total Cherry Sheet assessments increased an average of only 1.8 percent. In FY04, however, the Division of Local Services began including tuition assessments for School Choice, Charter Schools and the Essex County Agricultural and Technical High School on the Cherry Sheet. Prior to FY04, these tuition assessments were deducted from quarterly local aid distributions. This change was implemented to provide budgetary consistency in the way these assessments are handled in communities across the state. As a result, there is an increase in total Cherry Sheet assessments from FY03 to FY04 of 89.2 percent.

As the nation entered into a recession and state tax collections fell significantly short of projections, local aid accounts began to be affected in FY02. Though the largest Cherry Sheet accounts (Lottery, Additional Assistance and Chapter 70 aid) increased from FY01 to FY02, when the FY02 state budget was finally approved, the Legislature reduced certain accounts below the FY01 levels. For example, from FY01 to FY02, Highway Fund aid was reduced by \$32.6 million (or 75 percent), and state-owned land funding was reduced by \$3 million (or 16.6 percent). Lottery aid was reduced by \$11.9 million to reflect the shortfall of the estimated FY01 lottery surplus paid in May of 2001.

In February 2002, with state revenues continuing to lag, Governor Swift used her Section 9C powers³ to cut \$155 million in FY02 state spending in programs administered by executive branch agencies. This included a reduction of \$22.4 million from various smoking prevention and cessation accounts and health care prevention and awareness accounts.⁴ In FY03, with a projected revenue shortfall of \$300 million, the gov-

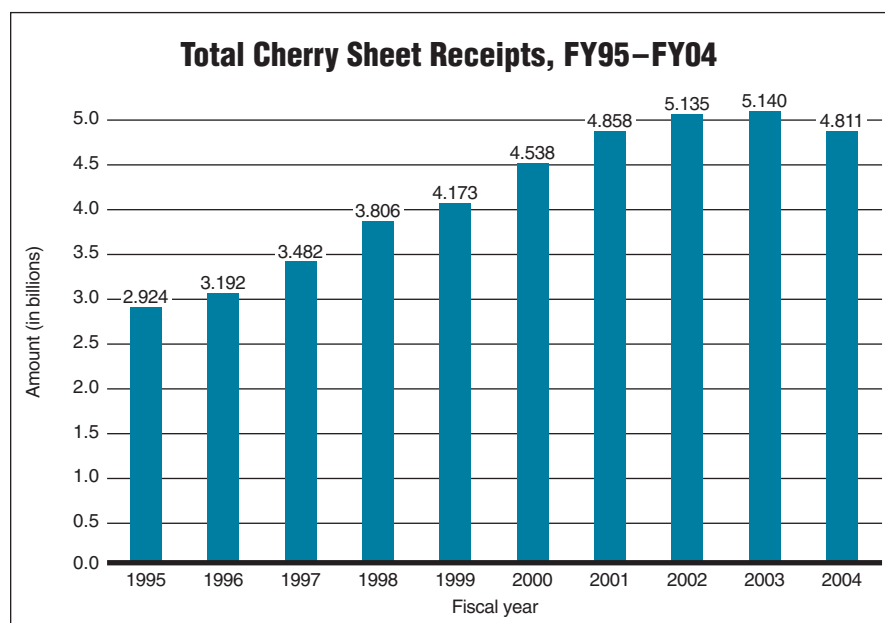


Figure 1

continued on page six

Fiscal Year 1995, 1999 and 2004 Estimated Cherry Sheet Receipt Totals

Municipality	CS95 total receipts	CS04 total receipts	Pct. change CS95-CS99	Pct. change CS99-CS04	Municipality	CS95 total receipts	CS99 total receipts	CS04 total receipts	Pct. change CS95-CS99	Pct. change CS99-CS04	Municipality	CS95 total receipts	CS99 total receipts	CS04 total receipts	Pct. change CS95-CS99	Pct. change CS99-CS04
Abington	5,677,962	7,503,370	32.15	7.42	Cheshirefield	136,126	209,180	233,609	53.67	11.68	Hancock	145,053	199,367	244,266	37.44	22.52
Acton	2,014,503	3,101,280	53.95	64.28	Chicopee	30,746,899	43,889,121	48,032,020	42.74	9.44	Hanover	3,824,762	5,741,059	6,540,981	50.10	13.93
Acushnet	3,851,189	5,855,101	7.03	58.56	Chilmark	25,857	6,270	6,491	-75.75	3.52	Hanson	1,008,046	1,522,004	1,306,420	39.88	-14.16
Adams	1,414,434	1,914,745	35.37	-2.72	Clarksburg	982,510	1,483,458	1,812,697	50.99	22.19	Hardwick	323,785	544,889	364,648	68.29	-33.08
Agawam	9,411,935	14,289,805	59.49	-4.80	Clinton	6,946,514	10,348,491	12,499,680	48.97	20.79	Harvard	2,895,523	3,667,329	3,241,807	26.31	-11.36
Afford	31,121	25,397	-18.39	-42.49	Cohasset	1,297,673	1,751,553	2,394,193	34.98	36.69	Harwich	1,666,892	2,515,008	2,937,381	50.88	16.79
Amesbury	11,880,514	12,585,386	72.36	5.63	Coffrain	197,274	267,338	271,881	35.52	-17.00	Hatfield	835,904	1,053,449	955,136	26.03	-9.33
Amherst	8,344,021	12,565,809	50.60	-2.67	Concord	2,532,534	3,548,299	3,271,731	40.11	-7.79	Haverhill	27,142,077	43,775,637	45,797,629	61.28	4.62
Andover	4,068,046	8,508,402	109.15	8.11	Conway	614,556	965,676	1,037,238	57.13	7.41	Hawley	73,154	102,711	66,651	40.40	-35.11
Aquinnah	16,178	7,499	-53.65	-3.04	Cummington	98,017	137,019	100,971	39.79	-26.31	Heath	67,629	289,628	257,121	328.26	-11.22
Arlington	12,167,624	16,005,722	15.275	28.9	Dalton	918,027	1,211,575	1,150,721	31.98	-5.02	Hingham	3,268,959	4,851,012	7,464,825	48.40	53.88
Ashburnham	454,776	693,771	653.090	52.55	Danvers	4,417,071	7,132,545	7,668,945	61.48	7.52	Hinsdale	199,663	265,103	280,432	32.78	5.78
Ashby	280,902	412,536	372.670	46.86	Dartmouth	6,009,794	8,690,364	12,742,317	31.50	46.63	Holbrook	4,572,948	5,558,160	5,610,113	21.55	0.93
Ashfield	148,030	303,601	247,517	105.09	Dedham	5,279,770	6,892,363	6,949,425	30.54	0.83	Holden	1,550,824	1,954,392	2,060,487	26.02	5.43
Ashland	2,014,050	3,905,611	4,811,615	93.92	Deerfield	1,238,338	1,630,846	1,826,369	31.70	11.99	Holland	395,561	837,569	821,130	111.74	-1.96
Athol	1,369,055	2,013,411	2,072,977	47.07	Dennis	422,964	629,985	736,620	48.95	16.93	Holliston	4,199,238	6,738,359	9,964,353	62.79	47.88
Attleboro	18,231,023	29,375,031	35,720,809	61.12	Dighton	481,439	676,202	666,221	40.45	-1.48	Holyoke	49,989,743	71,514,815	71,394,451	43.06	-0.17
Auburn	3,906,699	5,094,248	5,461,677	30.40	Douglas	3,153,235	5,115,613	6,592,889	62.23	28.88	Hopedale	1,850,846	4,106,497	7,506,669	121.87	82.80
Avon	1,146,810	1,435,292	2,205,689	25.16	Dover	250,920	449,153	1,375,195	79.00	206.18	Hopkinton	2,132,755	3,411,273	8,287,301	59.95	142.94
Ayer	4,376,041	4,826,785	5,734,913	10.30	Dracut	9,044,590	16,029,534	19,193,867	77.23	19.74	Hubbardston	218,877	340,318	348,758	55.48	2.48
Barnstable	4,304,735	8,469,568	12,652,005	96.75	Dudley	975,507	1,380,762	1,431,213	41.54	3.65	Hudson	5,781,952	7,284,107	8,420,677	25.98	15.60
Barre	531,990	769,256	737,915	44.60	Dunstable	160,460	222,296	217,854	38.54	-2.00	Hull	4,675,252	6,848,745	6,157,404	46.49	-10.09
Becket	129,823	179,796	189,938	38.39	Duxbury	2,196,586	3,213,825	3,743,424	46.31	16.48	Huntington	212,018	307,804	285,322	45.18	-7.30
Bedford	2,368,371	3,362,004	4,337,599	41.95	E. Bridgewater	5,218,622	9,822,418	11,190,658	90.14	12.78	Ipswich	3,066,345	4,051,850	6,224,628	32.14	53.62
Belchertown	5,615,581	9,311,828	13,556,279	69.38	E. Brookfield	215,001	293,811	278,488	31.82	-1.74	Kingston	1,734,312	3,252,109	5,777,059	77.64	77.84
Bellingham	6,471,205	9,220,158	11,463,644	42.48	E. Longmeadow	3,317,274	4,511,741	6,002,727	36.01	33.05	Lakeville	1,794,616	3,062,451	2,964,369	70.65	-3.20
Belmont	4,411,262	6,599,153	7,288,728	36.54	Eastham	554,347	382,686	443,586	-30.97	15.91	Lancaster	666,307	891,896	861,452	35.90	-3.41
Berkley	2,448,048	4,544,586	6,719,907	85.64	Easthampton	7,769,228	9,813,694	10,010,342	26.31	2.00	Lanesborough	788,712	934,938	1,392,684	18.54	47.89
Berlin	475,683	883,249	990,311	85.68	Easton	5,302,476	9,010,805	10,804,122	69.94	19.90	Lawrence	70,651,189	110,464,104	138,303,284	56.35	25.20
Bernardston	189,653	429,708	407,243	126.58	Edgartown	722,904	544,941	686,148	-24.62	25.91	Lee	1,724,964	2,186,417	3,532,420	26.75	61.56
Beverly	9,988,437	12,531,689	14,727,491	25.84	Egremont	71,948	107,021	70,045	48.75	-34.55	Leicester	6,167,953	9,415,469	11,002,261	52.65	16.85
Blackstone	14,235,923	19,631,864	19,447,304	37.90	Erving	276,024	332,427	342,870	27.93	3.14	Lenox	1,479,380	2,597,129	2,961,513	75.56	13.65
Blackstone	813,599	1,234,130	1,331,830	51.69	Essex	437,374	953,443	273,060	117.99	-71.36	Leominster	18,666,308	30,957,732	37,317,800	65.85	20.54
Blandford	122,251	157,292	111,133	28.66	Everett	13,593,494	20,727,279	27,530,168	53.09	32.82	Leverett	195,403	380,241	423,243	94.59	11.31
Bolton	195,371	206,316	777,034	5.60	Fairhaven	5,916,977	9,740,911	10,294,463	64.63	5.68	Lexington	5,158,300	7,520,396	7,894,598	49.03	4.98
Boston	395,847,929	511,068,507	513,213,031	29.11	Fall River	72,548,387	99,897,743	114,587,956	37.70	14.71	Leyden	61,579	85,613	66,148	39.73	-22.74
Bourne	3,827,849	5,782,725	7,844,695	51.07	Falmouth	4,054,468	6,020,854	7,142,359	48.50	18.63	Lincoln	1,358,778	2,441,141	2,302,009	79.66	-5.70
Boxborough	283,761	944,940	1,970,029	233.01	Fitchburg	25,065,737	37,701,361	49,058,855	50.41	30.12	Littleton	1,189,605	1,760,265	3,728,052	47.97	111.79
Boxford	1,342,732	1,877,857	2,339,200	39.85	Florida	221,783	577,289	486,021	160.29	-15.81	Longmeadow	3,182,921	5,000,648	5,859,257	57.11	17.17
Boylston	476,679	690,699	1,112,302	44.84	Foxborough	4,373,575	7,317,586	7,667,985	67.31	4.79	Lowell	81,066,859	130,287,279	146,529,862	60.72	12.47
Brantree	8,882,001	11,374,361	11,563,643	28.06	Frammingham	14,232,827	19,536,909	22,769,595	37.27	16.54	Ludlow	7,616,824	11,396,030	13,423,547	49.62	17.79
Brewster	877,317	1,664,088	2,024,415	89.68	Franklin	7,794,663	17,359,721	25,321,993	122.71	45.87	Lunenburg	3,015,318	3,839,485	5,068,502	27.33	32.01
Bridgewater	2,496,116	4,288,840	4,267,089	71.82	Freetown	1,375,661	1,844,202	1,893,199	34.06	2.11	Lynn	64,892,994	107,712,141	126,770,530	65.98	17.69
Brimfield	1,199,597	1,651,786	1,536,096	37.70	Gardner	11,311,407	18,043,057	21,890,240	59.51	21.32	Lynnfield	2,015,715	2,826,306	2,987,830	40.21	5.72
Brockton	65,450,101	109,316,543	131,414,521	67.02	Georgetown	2,129,551	3,271,673	5,571,061	53.63	70.28	Malden	25,526,890	35,808,119	48,512,683	40.28	35.48
Brookfield	1,709,981	2,278,738	2,219,356	33.26	Gill	155,587	220,232	195,395	41.55	-11.28	Manchester	526,359	826,309	265,850	56.99	-67.83
Brookline	9,827,550	13,715,229	17,090,425	39.56	Gloucester	6,800,850	11,513,144	11,729,169	66.11	1.88	Mansfield	5,292,874	10,520,970	14,410,142	98.78	36.97
Buckland	1,949,559	2,854,329	3,643	-3.79	Goshen	792,829	105,785	139,521	45.65	31.89	Marblehead	2,303,018	3,241,369	4,065,922	40.74	25.44
Burlington	4,621,945	6,502,551	6,883,254	40.69	Gosnold	11,389	17,314	17,338	52.02	2.45	Marion	592,678	511,202	2,987,678	93.36	13.98
Cambridge	35,795,216	42,311,251	38,643,688	18.20	Grafton	4,039,764	5,852,032	7,381,327	44.86	26.13	Marlborough	8,623,590	10,734,647	13,511,510	24.48	25.87
Canton	3,369,371	4,701,118	5,400,876	39.53	Granby	2,387,460	3,275,247	4,803,661	37.19	40.56	Marshfield	7,341,582	12,580,455	15,546,016	71.36	23.57
Carlsle	978,042	1,346,281	1,648,547	37.65	Granville	634,655	1,031,172	1,564,275	62.48	51.70	Mashpee	1,687,556	4,220,135	5,945,615	150.07	40.89
Carver	6,651,986	10,605,973	11,321,999	61.63	Grt. Barrington	600,408	839,250	744,537	39.78	-11.29	Mattapoisett	3,053,188	4,007,306	928,570	60.44	15.02
Charlmont	127,393	228,478	214,957	79.35	Greenfield	9,727,898	12,335,142	13,534,322	26.80	9.72	Maynard	3,255,238	4,202,968	5,451,184	29.11	29.70
Charlton	782,554	1,186,626	1,190,525	51.64	Groton	470,990	708,533	693,127	50.43	-2.17	Medfield	2,710,560	3,931,897	6,023,029	45.06	53.18
Chatham	296,754	560,439	2,657,065	88.86	Groveland	747,472	940,265	841,514	25.79	-10.50	Medford	21,598,580	26,079,739	27,822,526	20.75	6.68
Chelmsford	8,457,367	12,466,024	12,639,543	47.40	Hadley	750,477	1,482,206	1,513,782	97.50	2.13	Medway	3,148,575	6,248,391	8,050,340	98.45	28.84
Chelsea	35,308,414	52,000,563	58,253,248	47.28	Halifax	2,336,399	3,446,939	3,408,788	47.53	-1.11	Melrose	9,688,104	11,569,248	11,968,442	19.42	3.45
Cheshire	353,838	618,415	720,491	74.77	Hamilton	513,359	703,936	693,288	37.12	-1.51	Mendon	230,928	355,751	409,738	54.05	15.18
Chester	146,774	198,686	155,167	35.37	Hampden	460,616	584,762	567,645	26.95	-2.93	Merrimac	916,957	1,122,027	1,113,999	22.36	-0.72

Municipality	CS95 total receipts	CS99 total receipts	CS04 total receipts	Pct. change CS95-CS99	Pct. change CS99-CS04	Municipality	CS95 total receipts	CS99 total receipts	CS04 total receipts	Pct. change CS95-CS99	Pct. change CS99-CS04
Methuen	15,407,873	29,196,871	36,367,425	89.49	24.56	Princeton	717,449	797,951	754,481	11.22	-5.45
Middleborough	11,285,741	16,162,300	19,073,675	43.21	18.01	Provincetown	493,975	668,781	870,264	35.39	30.13
Middlefield	62,234	79,918	55,162	28.42	-30.98	Quincy	32,116,179	37,075,548	36,088,419	15.44	-2.66
Middletown	656,961	1,294,992	1,649,714	97.12	27.39	Randolph	10,242,421	15,252,465	16,697,430	48.91	9.47
Milford	11,555,254	14,050,268	14,060,717	21.59	0.07	Raynham	1,503,536	1,544,739	1,769,386	18.50	14.54
Milbury	4,456,582	6,268,463	7,316,299	40.66	16.72	Reading	5,705,253	9,969,461	11,635,651	74.74	16.71
Millis	3,231,970	3,063,625	3,758,541	31.33	22.72	Rehoboth	716,613	970,421	930,287	35.42	-4.14
Millville	217,920	343,371	364,163	57.57	6.06	Revere	21,279,590	33,545,247	36,013,271	57.64	7.36
Milton	4,650,256	6,783,975	7,256,616	45.88	6.97	Richmond	243,085	469,735	789,711	93.24	68.12
Monroe	62,510	82,017	58,493	31.21	-28.68	Rochester	1,357,931	1,519,491	2,085,690	11.90	37.26
Monson	4,925,057	7,046,478	9,100,838	43.07	29.15	Rockland	8,540,606	11,593,776	11,554,712	35.75	-0.34
Montague	852,962	1,208,020	1,149,301	41.63	-4.86	Rockport	1,692,338	2,532,708	3,020,257	49.66	19.25
Monteirey	91,615	115,488	68,755	26.06	-40.47	Rowe	36,627	45,823	128,106	25.11	179.57
Montgomery	73,064	94,999	76,712	30.02	-19.25	Rowley	893,500	979,541	892,226	9.63	-8.91
Mt. Washington	83,897	108,037	75,915	28.77	-29.73	Royalston	163,180	223,009	167,591	36.66	-24.85
Nahant	606,462	771,143	793,889	27.15	2.95	Russell	144,182	205,694	199,529	42.66	-3.00
Nantucket	3,208,428	750,679	1,015,877	-76.60	35.33	Rutland	571,456	836,103	747,010	46.31	-10.66
Natick	6,871,644	9,308,406	10,085,607	35.46	8.35	Salem	15,017,303	21,341,035	23,257,111	42.11	8.98
Needham	3,732,849	6,211,877	7,037,500	66.41	13.29	Salisbury	570,604	749,263	642,546	31.31	-14.24
New Ashford	44,340	90,844	76,381	104.88	-15.92	Sandisfield	87,088	114,000	53,292	30.90	-53.25
New Bedford	78,596,808	107,500,541	124,873,377	36.77	16.16	Sandwich	5,044,908	6,873,728	9,353,093	36.25	36.07
New Braintree	106,519	159,710	117,455	49.94	-26.46	Saugus	5,804,295	7,575,328	8,346,825	30.51	10.18
New Marlborough	107,231	132,859	71,484	23.90	-46.20	Savoy	382,550	536,612	592,526	40.27	10.42
New Salem	134,270	160,599	114,380	19.61	-28.78	Scituate	3,899,799	5,285,139	5,599,945	35.52	5.96
Newbury	1,257,791	1,385,550	1,349,088	10.16	-2.63	Seekonk	3,114,995	4,338,298	5,199,110	39.27	19.84
Newburyport	5,062,874	6,163,354	7,482,589	21.74	21.40	Sharon	3,803,087	5,545,566	8,774,408	45.82	58.22
Newton	10,830,094	16,023,863	20,296,262	47.96	26.66	Sheffield	223,341	293,234	228,612	31.29	-22.04
Norfolk	1,796,637	3,719,153	4,801,561	107.01	29.10	Shelburne	210,129	270,324	236,842	28.65	-12.39
N. Adams	12,842,038	17,130,276	18,522,735	33.39	8.13	Sherborn	347,541	509,335	819,372	46.55	60.87
N. Andover	3,241,039	6,841,904	8,202,615	111.10	19.89	Shirley	2,702,323	4,286,487	5,685,206	58.62	32.63
N. Attleborough	8,766,889	15,706,588	21,818,054	79.16	38.91	Shrewsbury	5,493,267	8,893,528	16,746,262	58.26	92.63
N. Brookfield	2,834,344	4,218,565	5,289,702	48.84	25.39	Shutesbury	445,550	832,023	803,579	86.74	-3.42
N. Reading	3,737,859	4,912,277	5,726,836	45.43	16.58	Somerset	3,166,833	3,619,091	4,087,864	14.28	12.95
Northampton	11,009,132	13,827,032	15,787,381	25.69	14.10	Somerville	42,247,585	56,604,240	51,369,696	33.98	-9.25
Northborough	2,146,749	3,251,306	4,310,026	51.45	32.56	S. Hadley	5,677,682	7,723,439	9,442,839	36.03	22.26
Northbridge	7,620,155	12,066,039	15,974,230	58.34	32.39	Southampton	1,742,005	2,442,893	3,178,693	40.23	30.12
Northfield	400,331	1,181,664	477,493	27.81	-6.68	Southborough	690,074	1,154,204	3,951,702	67.26	242.37
Norton	6,156,367	10,142,609	14,639,440	64.75	44.34	Southbridge	12,830,751	16,270,038	18,821,996	26.81	15.69
Norwell	2,187,210	2,982,497	4,107,822	36.36	37.73	Southwick	841,772	1,066,176	1,047,899	26.66	-1.71
Norwood	7,491,079	8,977,032	8,716,664	19.84	-2.90	Spencer	1,465,495	2,040,808	2,106,627	39.26	3.23
Oak Bluffs	175,560	950,237	1,309,796	441.26	37.84	Springfield	148,066,148	216,268,317	262,950,719	46.06	21.59
Oakham	126,540	247,520	238,777	95.61	-3.53	Sterling	551,703	678,188	645,418	22.93	-4.83
Orange	4,486,428	7,035,405	6,719,836	56.82	-4.49	Stockbridge	99,766	132,950	111,701	33.26	-15.98
Orleans	415,293	584,109	662,000	40.65	13.34	Stoneham	5,410,282	6,834,180	8,820,061	26.32	29.06
Otis	78,079	116,230	140,210	48.86	20.63	Stoughton	8,410,221	11,289,670	12,088,905	34.24	7.08
Oxford	6,408,803	9,191,285	10,031,919	43.42	9.15	Stow	344,594	402,817	391,535	16.90	-2.80
Palmer	8,454,774	11,802,012	13,855,974	39.59	17.40	Sturbridge	1,190,745	1,733,980	1,752,314	45.62	1.06
Paxton	344,169	482,232	551,136	40.11	14.29	Sudbury	2,789,584	4,420,413	8,339,907	58.46	88.67
Peabody	15,250,880	21,463,829	23,661,343	40.74	10.33	Sunderland	1,117,105	1,375,446	1,873,553	23.13	36.21
Pelham	127,520	250,007	262,759	96.05	5.10	Sutton	3,367,260	4,143,723	6,643,052	16.16	60.32
Pembroke	3,705,368	5,873,042	9,718,072	58.50	65.47	Swampscott	2,374,221	3,416,972	3,538,102	43.92	3.54
Pepperell	755,463	1,169,533	1,415,155	57.46	-3.73	Swansea	5,325,558	6,502,719	6,237,848	22.10	-4.07
Peru	136,693	209,405	137,761	53.19	-34.21	Taunton	26,895,041	40,282,517	51,154,443	49.78	26.99
Petersham	185,933	314,135	449,717	68.95	43.16	Templeton	853,240	1,186,759	1,168,402	39.09	-1.55
Phillipston	130,043	193,221	162,918	48.58	-15.68	Tewksbury	8,604,737	12,295,545	15,188,073	42.89	23.53
Pittsfield	26,303,951	35,189,695	37,798,129	33.78	7.41	Tisbury	187,606	518,501	764,555	176.38	47.45
Plainfield	64,023	100,380	89,536	56.79	-10.80	Tolland	52,496	71,077	29,530	35.40	-58.45
Plainville	1,220,756	2,234,606	4,557,017	83.05	103.93	Topsfield	830,942	1,224,632	1,835,756	47.38	49.90
Plymouth	14,288,846	23,444,877	23,815,140	64.08	1.58	Townsend	730,167	1,138,879	1,141,890	55.98	0.26
Plympton	452,985	743,616	699,521	64.16	-5.93	Truro	290,195	414,885	454,185	42.97	9.47
All municipal 2,550,609,971 3,673,491,516 4,211,742,200 44.02 14.65											
Data provided by Jared Curtis.											

Table 1

Cherry Sheet Trends

continued from page three

FY03–FY04 Local Aid

Local aid	FY03 original Cherry Sheet funding	Final FY03 funding with 9C reduction	FY04 Cherry Sheet funding levels	Pct. change (FY03–FY04 Cherry Sheet)
Additional assistance	\$ 445,315,278	\$ 403,678,298	\$ 378,517,988	–15.00%
Lottery distribution	\$ 778,091,951	\$ 705,340,354	\$ 661,378,162	–15.00%
Chapter 70 education aid	\$3,258,969,179	\$3,258,969,179	\$3,111,124,257	–4.54%
Total	\$4,482,376,408	\$4,367,987,831	\$4,151,020,407	–7.39%

Source: Division of Local Services' Municipal Data Bank

Table 2

error exercised her Section 9C powers again in October and December 2002, cutting \$142 million and \$61 million in spending respectively. The \$61 million in cuts the governor made in December included the elimination of the \$38.7 million sewer rate relief program used to soften the impact of local sewer rate increases attributable to debt service on wastewater projects.

Cherry Sheet programs that experienced reductions in FY03 as a result of the state budget process included the Highway Fund aid, which went from \$10,868,028 in FY02 to zero in FY03. State-owned land funding was reduced by 33 percent and School Transportation experienced a 10 percent reduction in funding from FY02 to FY03.

In January 2003, with a projected \$650 million gap between revenues and spending looming for the remainder of FY03, the Legislature approved newly-elected Governor Romney's request for an expansion of his 9C powers to allow him to make reductions in local aid and higher education accounts in the middle of the fiscal year. Previous to this legislation, those accounts were beyond the reach of the governor's 9C authority.⁵ In requesting this expanded authority, the governor said that it was unfair that local aid accounts were excluded from his 9C authority. This would have forced him to focus on cuts to programs in state agencies under the control of the governor such as health and human services, public safety, elder affairs and the environment.

Though the emergency legislation expanding the governor's 9C powers authorized reductions to Cherry Sheet programs, it mandated that total local aid reductions equal no more than one-third of the entire 9C reduction made by the governor. The bill also stated that no reductions shall be made to Chapter 70 monies that would cause a municipal school district to fall below its foundation budget spending requirement. In January 2003, using his 9C powers, the governor reduced FY03 spending by \$343 million. Approximately one-third of the \$343 million reduction, or \$114.4 million, impacted local aid, with \$41.6 million reduced from Additional Assistance and \$72.7 million from Lottery aid to cities and towns. These reductions resulted in a 9.35 percent reduction in both these appropriations.

With the state's financial condition still considered frail, the governor signed the budget bill for FY04 on June 30, 2003. As a result of the state budget process, Chapter 70 school aid to regional school districts decreased by 5.46 percent, while Chapter 70 aid to municipal school districts decreased 4.36 percent. Additional Assistance was reduced by \$67 million (15 percent) from the original FY03 funding level, or \$25 million compared to the funding level after the mid-year 9C cuts of FY03. Lottery distributions were cut by \$117 million (15 percent) from last year's original funding level or \$44 million from the post-9C level.

The FY04 budget also reduced the appropriation for the student transportation reimbursements for both local and regional school transportation programs from \$90.1 million in FY03 to \$23.2 million in FY04, a reduction of 74.4 percent. Highway Fund aid remained at zero, while the state-owned land account was cut but by \$2 million to \$8 million (full funding would require \$27.9 million). School construction increased by about \$18 million to almost \$401 million. However, the reimbursement account for continuing school construction projects was reduced by one percent. Cherry Sheet aid to public libraries was reduced by \$491,000, or about six percent.

FY04 is also notable for the enactment by the legislature and the governor of various changes to municipal finance laws. Better known as the Municipal Relief Act⁶, these changes were designed to offer relief from restrictive state regulations and mandates in the wake of the state budget crisis, and the ensuing cuts to various state aid accounts.

Even though the economic outlook has improved considerably over a year ago, many budget analysts are forecasting a budget deficit in the range of \$1 to \$1.5 billion in FY05. With regard to Cherry Sheet aid, the governor's FY05 budget proposes a 2.3 percent increase in Chapter 70 Education Aid over the FY04 amount, while funding Additional Assistance and the Lottery Aid at the FY04 level.

continued on page seven

Cherry Sheet Trends

continued from page six

FY04–FY05 Local Aid

Local aid	FY04 Cherry Sheets	FY05 House 1A (Governor)	Pct. change from FY04 Cherry Sheets	FY05 House Ways and Means	Pct. change from FY04 Cherry Sheets
Additional assistance	\$ 378,517,988	\$ 378,517,988	0.00%	\$ 378,517,988	0.00%
Lottery distribution	\$ 661,378,162	\$ 661,378,162	0.00%	\$ 661,378,162	0.00%
Chapter 70 education aid	\$3,108,140,588	\$3,180,748,022	2.30%	\$3,186,162,654	2.51%
Total	\$4,149,286,686	\$4,221,894,120	1.75%	\$4,226,058,804	1.85%

Source: Governor's FY05 budget recommendation (House 1A) and House Ways and Means budget proposal.

Table 3

The House Ways and Means budget proposal for FY05 calls for an increase in special education reimbursement to school districts by \$80 million to \$200 million through the so-called "circuit breaker" program. It also increases the reimbursement for regional school transportation by \$11.7 million to \$38 million. Local Chapter 70 assistance will increase by \$75 million to maintain "foundation levels" at \$3.186 billion, while Lottery aid and Additional Assistance will remain level funded at \$661 million and \$378 million, respectively. Funding for state-owned land reimbursements was increased to \$10 million, or \$2 million over the FY04 funding level.

One of the major initiatives of the governor's FY05 budget proposal is to change the funding mechanism for School Building Assistance. The March 2004 issue of *City & Town* features a

cover story written by Lieutenant Governor Kerry Healey that provides an overview of the governor's proposed School Building Assistance reform. For more information on FY05 budget proposals, link to www.mass.gov/dls/budget/budgetsource.htm. The House Ways and Means Committee has filed a separate bill to address the funding problems associated with the school building assistance program. ■

1. For a full description of all Cherry Sheet programs, refer to the Division of Local Services' Cherry Sheet Manual, available at www.mass.gov/dls under "Publications and Forms."

2. These FY03 total Cherry Sheet receipts do not reflect mid-year cuts to additional assistance and lottery distributions that resulted when the governor exercised his expanded Section 9C powers to reduce spending.

3. M.G.L. Ch. 29, Sec. 9C permits the governor to impose cuts without Legislative approval when he or she determines that revenues are insufficient to meet authorized expenditures. However, Section

9C authority is limited to amounts made available to state agencies under the control of the governor and does not extend to many local aid accounts.

4. Upon a challenge by the American Cancer Society and several other associations to Governor Swift's exercise of her 9C authority, the Supreme Judicial Court upheld the governor's action, concluding, "the reductions are authorized under M.G.L. Ch. 29, Sec. 9C, and are constitutional."

5. This new law contained a "sunset" provision that made it expire on July 1, 2003, the first day of FY04.

6. The Division has issued a legislative Bulletin detailing these changes. It is available online at www.mass.gov/dls under "Bulletins" in the "Quick Links" box.

Cherry Sheet Resources

The Division of Local Services (DLS) Local Aid section provides a wealth of resources related to Cherry Sheets. For example, individual Cherry Sheet files and spreadsheets containing information for every municipality and regional school district can be obtained from the DLS home page at www.mass.gov/dls.

Also, there are a variety of reports related to the Cherry Sheet that the Local Aid section can provide upon request, including:

Cherry Sheet Booklet: Provides estimated receipts and assessments for all cities, towns and regional school districts by program.

Trends in Net State Aid: Details each municipality's total Cherry Sheet receipts, assessments and the net amount of aid for each year since 1981.

Cherry Sheet Printout: Provides a computer printout of estimated Cherry Sheet receipts or assessments for each fiscal year from 1981 to present.

State Aid Trends: Provides a multi-year look, by program, at a community's or

school district's Cherry Sheet estimated receipts or charges.

Actual Distributions and Reimbursements: All distributions and reimbursements administered by DLS appear on spreadsheets on the web.

Any questions regarding Cherry Sheet programs or data should be directed to Lisa Juskiewicz, Director of the Municipal Data Bank/Local Aid Section, at 617-626-2386 or Jared Curtis, Local Aid/Databank Analyst, at 617-626-2320. ■

DLS Update

Annual IGRs Online

Annual Informational Guideline Releases (IGR) regarding tax bills and cost of living adjustments for personal exemption and land-of-low-value foreclosure purposes are disseminated through our website in the online IGR index (www.mass.gov/dls/PUBL/igrindex.htm). This year's IGRs are listed below.

- *IGR 04-202, Fiscal Year 2005 Tax Bills Quarterly Tax Payment System:* Preliminary tax bill revised to reflect elimination of limit on preliminary tax amount; new requirement that actual tax bills include statement of overdue taxes and charges.
- *IGR 04-203, Fiscal Year 2005 Tax Bills Semi-Annual Payment System* (regular semiannual schedule): New requirement that actual tax bills include statement of overdue taxes and charges.
- *IGR 04-204, Fiscal Year 2005 Tax Bills Semi-Annual Payment System – Optional Preliminary Bills* (semiannual with 1st-half preliminary schedule): New requirement that actual tax bills include statement of overdue taxes and charges.
- *IGR 04-205, Social Security Deduction for Fiscal Year 2005:* Deductions increase by 2.1 percent.
- *IGR 04-206, Optional Cost of Living Adjustment for Fiscal Year 2005 Exemptions:* COLA is 3.8 percent.
- *IGR 04-207, 2004 Adjustment in Land of Low Value Foreclosure Valuation Limit:* New valuation limit is \$16,127.

Regarding FY05 tax bills, in accordance with new legislation, actual bills must now include a statement of overdue taxes and charges to alert taxpayers, mortgagees and other interested parties of outstanding obligations that they should further investigate and address. The statement is simply a notice intended to facilitate collection and the community's collection remedies are not affected by any omissions. IGRs 04-202 and 04-203 list minimum standards for the form and content of the notice. Collectors may provide more detailed information and may develop their own formats on the statement. They may also place the notice on preliminary bills.

Finance Forum Reminder

The Division of Local Services (DLS) is presenting a seminar for recently elected officials on Friday, June 4, 2004, at the Yankee Drummer Inn in Auburn. Selectmen, mayors, city/town council members, accountants, auditors, assessors, collectors, treasurers, clerks, finance directors, city/town managers and finance committee members and their staffs are invited to participate. New officials will gain a basic understanding of Proposition 2½, budgeting, setting the tax rate, free cash and reserve and debt policies.

A registration bulletin containing further information is available on our website (www.mass.gov/dls) under "Training and Seminars."

New Charter Schools Approved

Earlier this year, the state Board of Education voted to grant charters to founders of four proposed new public charter schools to open over the next two years. Three of the four are Commonwealth charter schools and the fourth is a Horace Mann charter school. There are currently 50 charter schools in operation in Massachusetts.

The new charter schools are:

Advanced Math and Science Academy Charter School (regional)
Location: Marlborough, Hudson, Maynard and Clinton
Opening year: 2005

Community Charter School of Cambridge
Location: Cambridge
Opening year: 2005

KIPP Academy Lynn Charter School
Location: Lynn
Opening year: 2004

Marston Mills East Horace Charter School
Location: Barnstable
Opening year: 2004

The state's charter school statute allows for a total of 120 charter schools, including 49 Horace Manns and 72 Commonwealth charters. In all, seven Horace Manns and 43 Commonwealth charter schools are currently in operation. Five additional Commonwealth charter schools have already been granted their charters and are scheduled to open this fall.¹ ■

1. An amendment to the House Ways and Means budget has been filed that would impose a moratorium on the opening of new charter schools.

Avoiding Data Protection Disasters

and department heads would still result in gaps in protection. Over time, these gaps would increase. It is safe to say that local data disasters are waiting to happen, and that Murphy's Law will come into play.

Technology may provide a partial answer to this problem. The top data protection priority for municipalities must be regular, secure, verifiable backups. Small towns will not be hiring IT staff any time soon, if ever. Therefore, the solution must require no technical expertise, must be affordable, and deal with the peculiarities of very small towns.

Automatic online backup may be emerging as a solution for municipalities in general, but especially for those without IT staff. For a fee well under \$100 a month, a private firm would automatically connect and daily back up a community's financial and administrative data (e.g., 1 to 3 GB) across the Internet to a secure data storage facility. Restorations or tests would not cost anything additional. If the backup could not occur (because the line was in use or the computer was not turned on), a notification could be automatically gen-

erated and sent to the select board or town administrator. Regular offsite backups are feasible, protecting the community from both system failures and disasters such as flood or fires. Such services are now available under at least one state blanket contract.

The Division of Local Services volunteers to facilitate group purchase of such services if enough communities are interested, potentially bringing down the cost and expanding the features available. The Community Software Consortium may be appropriate for such group purchasing (www.csc-ma.us). If a community wishes to investigate on its own, DLS will share its research findings to date. If a town without IT staff wishes to improve its in-house backup practices, DLS staff would be glad to discuss typical low cost options and the tradeoffs involved. Regardless of which strategies communities pursue, the direct and indirect costs of local data disasters almost always exceed the expense of any precautionary steps.

For more information, contact David Davies at 617-626-2383 or daviesd@dor.state.ma.us. ■

Home Rule

the Legislature, which in recent years has enacted many local option provisions to liberalize the requirements for an elderly exemption. In addition, a community can increase by up to 100 percent the amount of a personal exemption through local acceptance of Chapter 73 Section 4 of the Acts of 1986.

Finally, a taxpayer suggested a by-law imposing user fees on all residents regardless of whether the residents used the services. Such a by-law would establish an illegal tax rather than a permissible fee. In *Emerson College v. Boston*, 391 Mass. 415 (1984) the Su-

preme Judicial Court held that a user fee must be in exchange for a particularized governmental service which benefits in a special way the party paying the fee. As proposed, the by-law appeared to us to constitute an illegal tax that could not be validated by the Home Rule Amendment.

In conclusion, the Home Rule Amendment granted broad powers of self-governance to municipalities. Yet, there are still limits on those powers set by the Massachusetts Constitution and legislative acts. ■

continued from page one

Annual Training Events

The Massachusetts Association of Assessing Officers (MAAO) has announced that it will hold the annual Assessors School at the University of Massachusetts Campus Center, Amherst, during the week of August 8–13, 2004. Staff from the Division of Local Services will present Course 101, the basic course in assessment administration, law and procedure. In addition to this and other MAAO courses, the school will offer several workshops, including one on Depreciation Analysis. A basic computer course will also be offered, which covers various Microsoft applications such as Word, Excel, Access and PowerPoint. The annual school program, which contains a registration form, will soon be mailed to local assessors. Pre-registration is a must, as classroom space must be arranged and materials must be ordered. Lodging is available the Campus Center and at other locations throughout the area.

The 2004 Annual Conference on Local Taxation and Finance of the Massachusetts Collectors and Treasurers Association (MCTA) will be held at the Sea Crest Oceanfront Resort & Conference Center in North Falmouth, from Sunday, June 13 through Wednesday, June 16. Topics of special interest to collectors include "New Rules for Notaries," "Internet Banking — Tax Payments" and the "Drivers' Privacy Protection Act." For treasurers, there will be discussions on "Bidding for Banking Services," "The 'Check 21' Law and Documentation" and surety bonds. Professional improvement workshops will also be offered. For more information, check out the detailed conference program on the MCTA website at www.MassCTA.com. ■

continued from page two

DLS Profile: Chief Operations Officer

As the Division of Local Services' (DLS) chief operations officer, **Thomas Guilfoyle** has had a hand in determining many of the agency's policies and procedures. As a result, he is known within and outside the Division as a person who can get things done, no matter how difficult the challenge, and without stepping on anyone's toes.

Tom began his career at the Division in 1987. His experience in working in the production unit and later in the Bureau of Accounts as a member of the field staff prepared him well for his current position. He not only gained experience relative to the Division's internal operations, but also an understanding of many of the key aspects of municipal finance.

Among his varied duties, Tom oversees the Division's budget, human resource and facility-related matters, and procurement. He also supervises the production unit that produces the numerous training booklets and other materials that the Division regularly distributes to municipalities. In 2002, Tom received the Deputy Commissioner's Award for Outstanding Performance for his role in the conversion of the Division's databases and applications to Oracle systems.

Acting Deputy Commissioner Gerard D. Perry says he relies heavily on Tom's administrative capabilities. Perry noted that "Tom has earned the respect of every staff member in the Division."

One of Tom's most outstanding achievements was managing the Division's recent move back to the Saltonstall Building just a few months ago. This was particularly challenging, as the building was still undergoing construction at the time of the move.

According to Richard Morrissey, Director of the Department of Revenue's Office of Facilities Management, "A relocation project of this magnitude took a tremendous amount of support and effort from many. Tom Guilfoyle was one of the many. But what separated Tom from the others were the countless hours and support that he contributed to the success of the project. He not only ensured the readiness of the Division, but also assisted the Office of Facilities Management in other ways that were over and beyond the level of expectation."

Tom holds a bachelor of science degree from Merrimack College. A native of Braintree, he currently resides with his family in East Bridgewater. ■



Thomas Guilfoyle

Farmland Values Set

The Farmland Valuation Advisory Commission (FVAC) has determined the ranges of value for the various categories of land classified under Chapter 61A as agricultural or horticultural use for fiscal year 2005.

In order to prevent the generation of negative farmland values due to the decline in the Massachusetts' net farm income, the FVAC adopted a circuit breaker provision for Chapter 61A recommended values. At its March 18 meeting, the FVAC voted to use the last positive values produced by the farmland valuation method. That means values will be frozen at the FY2004 levels until positive values are generated by the income formula.

A separate valuation line has been added to the recommended land values for Christmas Trees and Productive Woodland for FY2005. Previously they were valued along with Woodland, Productive and Non-Productive category.

The FY2005 FVAC recommended values as well as the value of farm animals for the purpose of the FY2005 farm animal excise are available online at www.mass.gov/dls/bla/pdfs/FVAC2005.pdf. ■

City & Town

City & Town is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

Joan E. Gourke, *Editor*

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

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