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Equalized Valuations and Measuring Ability to Pay for Chapter 70

Rick Kingsley

Created by the Education Reform Act of 1993, the Chapter 70 education aid formula was intended to achieve both adequate and equitable funding for all state school districts. Through a combination of increased local funding and state aid, all districts had reached their foundation budgets by fiscal year 2000. The foundation budget measures the minimum spending level necessary to provide an adequate education in each district based on enrollment, pupil characteristics and the regional labor market. While there is still legitimate debate about the adequacy of the foundation budget, bringing all districts to foundation spending was a significant achievement.

Efforts to achieve equitable funding were designed around a community's ability to pay. The notion that poorer communities would receive proportionately more aid and be asked to contribute less from the local tax base appeared to be sound. However, in practice, the original statutory formula relied on a relatively static measure of ability to pay based on 1992 property wealth (as measured by the 1992 equalized valuations calculated by DOR, see *2006 Equalized Valuations* article on page 4) and 1989 per capita incomes from the U.S. Census Bureau. Additional Chapter 70 aid, as well as a lower local contribution, were provided for those communities that were spending in excess of their ability to pay. The formula proved to be less effective in requiring low effort communities to increase their contributions.

While the equity component of the formula was used with positive effect in the early years, its use diminished over time. Later attempts to bring about more equity occurred in FY02 and FY03 when more current property and income measures were used, but these changes were dropped in subsequent years. After the significant cuts to Chapter 70 that occurred in FY04, there was a growing frustration level among local officials as to the wide range of required contributions and aid for communities with similar wealth levels. The fundamental issue of fairness to local taxpayers became one of the primary motivations for the most recent formula amendments that address the issue of equity in the Chapter 70 formula.

The new method of measuring ability to pay is called the "aggregate wealth model." This change was implemented during the FY07 state budget process and has been used again in FY08 to calculate the Chapter 70 aid amounts that were part of the joint local aid resolution approved by the House of Representatives and the Senate. The model calls for a five-year phase-in to provide additional aid and reduced local contributions to those that are above the level of effort required by their wealth levels. The purpose of this article is to discuss the aggregate wealth method and to explain how it is being used to impact the distribution of Chapter 70 aid.

The new methodology uses updated property values and personal income data to address issues of inter-municipal equity so that communities with similar ability to pay eventually receive similar

levels of state aid and pay similar local contributions. The "aggregate wealth model" provides for equal weighting of property wealth and personal income in the formula. The formula first establishes a statewide portion of the foundation budget to be funded through local contributions. This amount has been set at 59 percent of foundation (or \$4.960 billion) with state aid covering the remaining 41 percent.

Once the statewide local contribution percentage is determined, percentages are calculated for both property wealth and income such that in the aggregate each contributes exactly half of the required 59 percent statewide contribution. These percentages are then applied to each community's actual 2006 equalized property valuation and 2004 aggregate personal income from Department of Revenue income tax data to determine the expected contribution or "target local share," with the maximum local share set at 82.5 percent. The "target aid share" represents the remaining share of the foundation budget

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**DLS Commentary**

I am pleased to announce that *City & Town* is inaugurating a new feature section called "Best Practices." In each edition DLS will publish a col-

umn written by municipal officials describing outstanding local practices that should be shared with other communities. Last month I requested communities submit an article describing one of their successful initiatives.

These initiatives do not necessarily have to be newly invented; they can be tried and true practices that you would like to convey to others.

This month Somerville Mayor Joseph Curtatone describes how SomerStat (their performance management group) and the personnel department searched for and found a new director of technology. The idea of using a task force to attract and evaluate candidates is not new, what is new is Somerville's approach. They successfully recruited high level experts in the field for the search committee. These individuals were not necessarily residents of the city, but people who had an interest in the community. This auspicious group did not stop at recruiting and interviewing candidates they also are interested in helping the city with its technology future. Please send your Best Practices to me at dlswebcontacts@dor.state.ma.us.

Robert G. Nunes
Deputy Commissioner &
Director of Municipal Affairs

Best Practices

Somerville

Search Task Force — Director of Technology

**Michael Lambert, Administrative Aide
to Mayor Curtatone**

This winter, the City of Somerville set out to hire a director of technology. The new director oversees an annual budget of approximately \$2 million, including all city hardware, software, phones and networking. Mayor Joseph Curtatone was hoping to find an innovative and talented manager who could develop and implement an ambitious technology agenda. The mayor believes technology will help the city revolutionize management and service delivery strategies.

At the request of the mayor, SomerStat (the performance management arm of the mayor's office) worked in conjunction with the personnel department to recruit a group of technology experts with ties to Somerville. The resulting Technology Task Force included five owners of software companies located in Somerville, the VP of Communications of IBM, two programmers, a high-level administrator from MIT's Information Technology (IT) department, and a member of the Board of Aldermen. The task force met to review and discuss current technology needs of the city. With support from SomerStat, they prepared recommendations for the mayor on how to recruit, what to look for in a candidate, and what the city and new IT director should consider as it develops its IT plans. The task force met a second time to review resumes and finalize recommendations. Finally, the task force participated in structured interviews for nine candidates.

The process yielded 85 applicants, with three very strong finalists. Without enough expertise internally in the city to recruit and select a candidate, in-

volving a task force filled a gap in the city's capacity. Additionally, the process encouraged involvement from a sector of the community that is less engaged in civic activities, but who reported that they found the experience very interesting. Most of the task force members have suggested how they might contribute further in the future. The city conducted a similar resident-supported process in its selection of an environmental/energy manager, with similar success.

We estimate that using the Technology Task Force saved the city between \$30,000 and \$80,000 depending on the alternate options of using a consultant or executive search firm.

Overview of Recruitment and Hiring Process

The personnel and SomerStat departments drove the process by convening a technology task force made up of internal partners and external advisors. Members of the task force reviewed current IT projects, shaped the job description, reviewed resumes and helped select finalists. We received 85 applications and conducted three rounds of interviews before offering the position to a top candidate.

Step 1: Initial task force meetings.

Over the course of two meetings, the task force developed specific recommendations for the job description, provided suggested avenues of recruitment, reviewed resumes and created a system for assessing candidates.

Step 2: Phone interviews. SomerStat and personnel interviewed 20 semi-finalists using a standard framework recommended by the task force.

Step 3: In-person interviews. A panel of employees and task force members interviewed nine finalists. The mayor

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Legal

in Our Opinion

The Skating Club of Boston

James Crowley, Esq.

Is a nonprofit figure-skating club with §501 (c) (3) status from the Internal Revenue Service and a sales tax exemption certificate (Form ST-2) from the Massachusetts Department of Revenue exempt from local property tax? The Appellate Tax Board (ATB) denied the charitable exemption in the decision of *The Skating Club of Boston v. Board of Assessors of Boston*, docket ## F276938 and F277905, March 7, 2007.

The Skating Club of Boston, Inc. (club) throughout its 95-year history has played a significant role in promoting figure skating in the Commonwealth. Over the years many famous skaters have been affiliated with the club. The corporation was formed in 1912 under M.G.L. Ch. 125, the predecessor to M.G.L. Ch. 180. In 2002, the club filed Articles of Amendment pursuant to M.G.L. Ch. 180 §7 to provide that (1) the organization was formed exclusively for charitable purposes under §501 (c) (3) status of the Internal Revenue Code; (2) no part of the club's earnings may inure to the benefit of any individual or member; and (3) upon dissolution, the club's net assets were to be distributed for charitable purposes. In 1938 the club moved to its own building at 351 Western Avenue in the Brighton section of Boston. The Boston assessing department described the property as an 83,843 square foot parcel improved by a building containing 29,398 square feet. The structure contains a skating rink, a lounge, locker rooms as well two commercial spaces for a snack bar and a skate shop. The club's skating facility had an assessed value of \$1.8 million for fiscal years 2004 and 2005 with taxes of about \$59,000 for each of the fiscal years.

Seeking to obtain a property tax exemption as a charitable organization, the club adhered to the procedural requirements of M.G.L. Chapter 59 §5 Clause 3 by filing forms of list (Form 3ABC) and exemption applications in a timely manner for fiscal years 2004 and 2005. The club paid the real estate taxes without incurring interest. The city assessing department, however, denied the exemption applications and the club appealed to the ATB, which found it had jurisdiction over the appeals. In reviewing the club's corporate charter, constitution and related documents, the ATB determined the club's primary corporate purpose was to develop amateur figure skaters for competition in events throughout the United States as well as in international and Olympic events. The club offered several types of memberships with annual membership fees ranging from \$125 to \$395. A prospective member had to be sponsored by two club members and, upon acceptance, pay an entrance fee, and agree to purchase meals at the facility and buy "Ice Chips" tickets. The "Ice Chips" is a popular event that takes place each year to introduce leading figure skaters to the public and raise money for the Make-a-Wish Foundation and Children's Hospital Boston. The "Ice Chips" was not the club's only charitable activity. The club also offered its facility free of charge to the Genesis Program, which teaches handicapped children how to skate.

According to the facts presented, the club operated year-round and was open to members and non-members. The club, however, did not advertise that the ice rink was available to the general public. Although there were weekly "public skate" sessions, the ATB found the club operated primarily for the benefit of the members through its skating schools, private lessons, competitions and dinner meetings, which in-

cluded figure-skating exhibitions. Membership did not include ice time, which cost between \$7 and \$13 for each 50-minute session. Nor did membership cover the cost of private lessons. Although full utilization of the facility was expensive, the ATB noted that the club offered very limited financial assistance to offset these costs.

Where, as here, an entity claims to be eligible for a charitable exemption, the ATB ruled that the organization must satisfy the substantive tests for exemption set forth in Clause 3. As stated in numerous judicial decisions interpreting Clause 3, the taxpayer must demonstrate that it benefits a sufficiently large or indefinite class of the public and thereby lessens the burden of government. An organization's §501 (c) (3) status and exemption from state sales tax does not automatically guarantee exemption from local property tax. *H-C Health Services v. Board of Assessors of South Hadley*, 42 Mass. App. Ct. 596, rev. denied, 425 Mass. 1104 (1997). According to case law, the organization must show that it conducts its activities as a public charity. In support of its eligibility for a charitable exemption, the club claimed it promoted figure skating, both recreationally and competitively, on behalf of the general public as well as the its membership. The ATB rejected the club's argument for a charitable exemption. According to the ATB, the club's constitution portrayed the organization as restrictive and exclusionary since public use of the skating facility was permitted only to ensure the financial position of the club. The ATB also distinguished this situation from that presented in *Healthtrax Int'l v. Board of Assessors of Hanover and South Shore YMCA*, 56 Mass. App. Ct. 1116 (2002). Unlike the South Shore YMCA, which the ATB had ruled was

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Focus

on Municipal Finance

2006 Equalized Valuations

Marilyn H. Browne and Donna Demirai

Equalized Valuation has been defined by the Legislature as the aggregate property in a city or town subject to local taxation as most recently reported by the Commissioner of Revenue to the General Court under provisions of M.G.L. c.58 § 10C. In the past two years EQVs have become more prominent as a result of the new Chapter 70 school aid formula enacted for FY2007. Changes were made to the local contribution portion of the formula to progress toward more equitable funding. (See *Equalized Valuation and Measuring Ability to Pay for Chapter 70* article on page 1.)

As in years past EQVs are still used for certain Cherry Sheet receipts and charges. On the positive side of the Cherry Sheets EQVs are incorporated in the lottery, public libraries municipal equalization grants and Chapter 70 local aid formulas. The opposite side of the EQV equation is taken into account

when calculating deductions taken for municipal charges for the Boston Metropolitan Transit District, county tax, mosquito control projects and air pollution control districts. The other major use of EQVs is in determining municipal debt limits. Both cities and towns have an upper debt limit of 5 percent of the most recent EQV. The new 2006 EQVs will be used in the aforementioned programs for 2008 and 2009.

Because communities' property values are only certified by the Bureau of Local Assessment once every three years there is never one point in time when all municipalities have certified values at full and fair cash market value. As a result, equalized valuation studies are required by statute every two years in even-numbered year so that any associated local aid or charges, etc. can be fairly and equitably distributed. Determining EQVs is an intensive project conducted by the Bureau of Local Assessment (BLA) office statistical and field appraisal staff. Overseen in Boston by Donna Demirai, the work is split between the residential analyses, done

by Boston's statistical staff and the commercial and industrial appraisals prepared by BLA appraisers from the Boston, Worcester and Springfield offices. Individual community's residential arms-length sales are analyzed and a composite assessment sales ratio is developed for the entire class. The total residential value is then divided by community ratio, thereby yielding the fair cash value for all residential property. Commercial and industrial sales are often unique in nature and few in number so that they do not lend themselves to the same type of analysis as the residential class. Therefore, market appraisals are done by our appraisal staff who takes into account several approaches to value including income capitalization, sales, cost and economic data to determine the total value as of January 1, 2006. Once these calculations are complete and totaled, BLA adds an estimate of new growth and 121A values resulting in a total equalized value. These totals are then reported to the Legislature.

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2002–2004 and 2004–2006 EQV Percent Change

Region	Counties	Residential		Commercial & Industrial		Personal Property		Overall EQV	
		02–04	04–06	02–04	04–06	02–04	04–06	02–04	04–06
Cape	Barnstable, Dukes, Nantucket	37.2%	31.4%	20.4%	22.8%	10.3%	9.3%	35.3%	29.9%
Central	Worcester	37.6%	28.3%	15.4%	17.3%	28.4%	2.0%	33.8%	25.9%
Northeast	Essex, Middlesex, Suffolk	29.4%	18.5%	4.2%	10.3%	18.0%	2.6%	23.5%	16.4%
Southeast	Bristol, Norfolk, Plymouth	34.5%	27.0%	15.9%	17.1%	24.9%	6.3%	31.5%	25.2%
West	Berkshire, Franklin, Hampden, Hampshire	23.1%	28.1%	11.3%	10.2%	12.5%	0.1%	20.6%	24.2%
Totals		31.8%	23.8%	8.7%	13.0%	19.4%	3.7%	27.3%	21.5%

Table 1

2006 Equalized Valuations

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EQV Percent Change

In the October 2005 issue of *City & Town* we presented our analysis of the 2004 EQV. This article will offer you a chance to compare developing trends and isolated changes over the past two EQV cycles (see Table 1). Residential percent decreases have occurred in all regions of the state except western Massachusetts where it has increased by five percentage points. Commercial and industrial properties are showing generally the same increases as they did between 2002 and 2004 except in the northeast where they have increased six points overall. Personal property has an interesting twist when you take a closer look. The percentage increase of this class of property has declined in all regions of the state rather considerably. In fiscal year 2004 personal property increased a great deal and a contributing factor was the increase in centrally valued telephone personalty. That was the same year the Appellate Tax Board, in the case of *RCN-BecoCom, LLC v. Commissioner of Revenue*, ATB Docket Nos. F253495 and F257397, issued its August 1, 2002 Order and January 29, 2003 Decision. As a result, limited liability telephone companies no longer qual-

ified for corporate utility exemptions. Consequently, the total personal property value in 2002 of \$16.78 billion (which includes both utility and other business personalty) jumped to \$20.05 billion in 2004, an increase of \$3.27 billion. In 2004 centrally valued telephone new growth alone was \$1.31 billion, representing 40 percent of the overall increase in personal property. In 2006 the total of personal property statewide increased a modest amount to \$20.80 billion from 2004. Overall, the total EQV percent change between 2002 and 2004 as compared with 2004 and 2006 has decreased in total and in every region of the state except western Massachusetts where it has gone up from 20.6 percent to 24.2 percent.

State EQV in Current & Constant Dollars

The current 2006 EQV of \$991 billion dollars is the highest it has ever been in history (see Table 2). This is a 132 percent increase in current dollars from 1990 (\$428 billion) which was the result of the booming real estate market of the 1980s. Although this seems quite dramatic, when the 2006 EQV is adjusted for inflation it represents only a 40 percent increase, while the inflation index

went up 65 percent. The actual EQV values in current and constant dollars has been climbing since 1996, with the first increase in current dollars statewide since 1990 occurring in 2000 and constant dollars occurring in 2002.

EQV Per Capita and Percent Change

When examining the EQV per capita map (see Map 1 on page 6) as compared to EQV percent change map (see Map 2 on page 6) from 2004 to 2006 you see reverse images in some instances. Values per capita are relatively high between the Route 495 and I-95 belt while the percent changes in value are the lower than average. On the other hand, per capita values are generally low in Worcester County and western Massachusetts except along the New York border and southwestern corner of the state. But the percent change in value is growing, particularly in certain pockets such as eastern Franklin County. The Cape and Islands have high per capita values but one should take into account the fact that the area has fewer year-round residents. Bristol County continues to be one of the fastest growing areas of the state with an increase of its EQV value over 2004 of 34.1 percent.

Only two communities saw a negative percent change in value from the 2004, Erving down .64 percent and Rowe at a negative 28.07 percent. In both instances, the declines occurred predominately in their industrial classes of property due to a plunge in the value of their electric generating plants. The top five communities with percent increases in EQV are Ashfield (50.77), Fall River (48.07), Gosnold (46.44), Berkley (46.33) and Monterey (45.91) (see Table 3).

In conclusion, the numbers are showing some interesting shifts. Eastern Massachusetts, between and around Routes 495 and I 95 is not growing in value as much as in the past and western Massachusetts, that had previously been lag-

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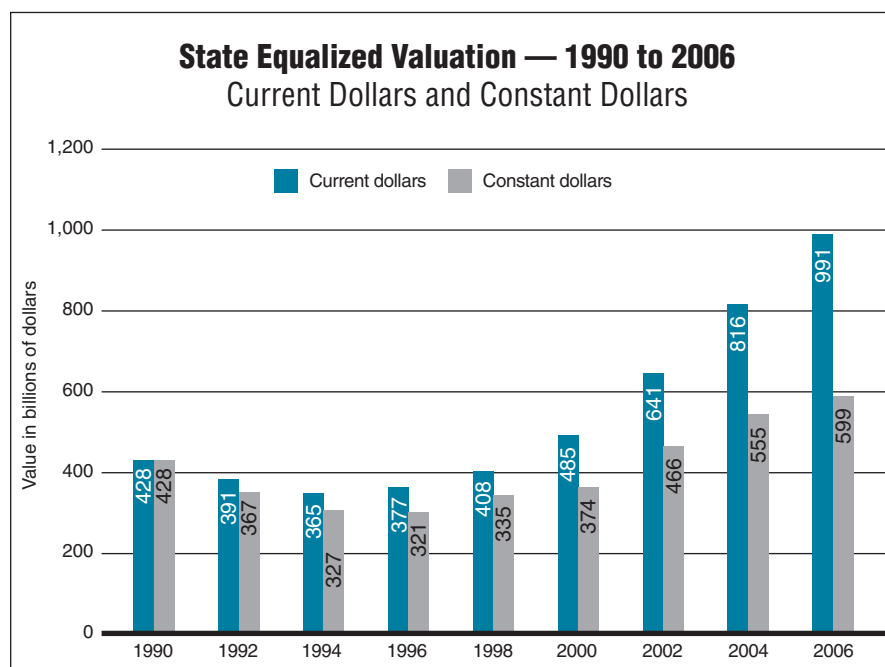
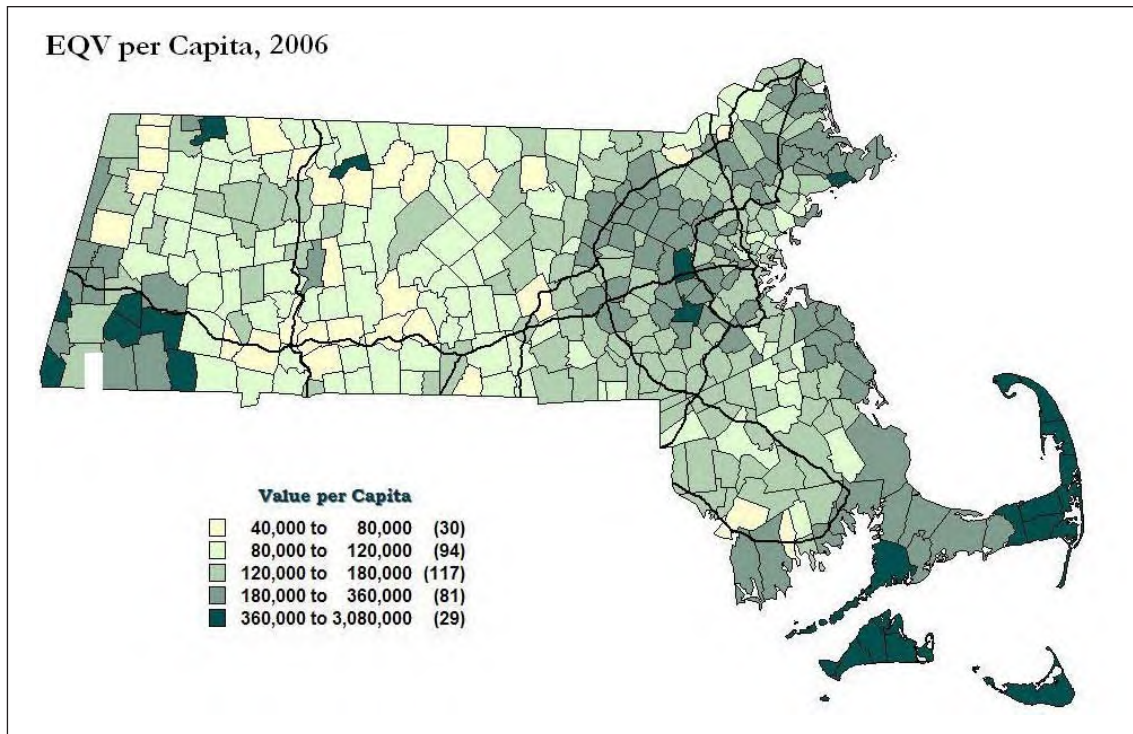
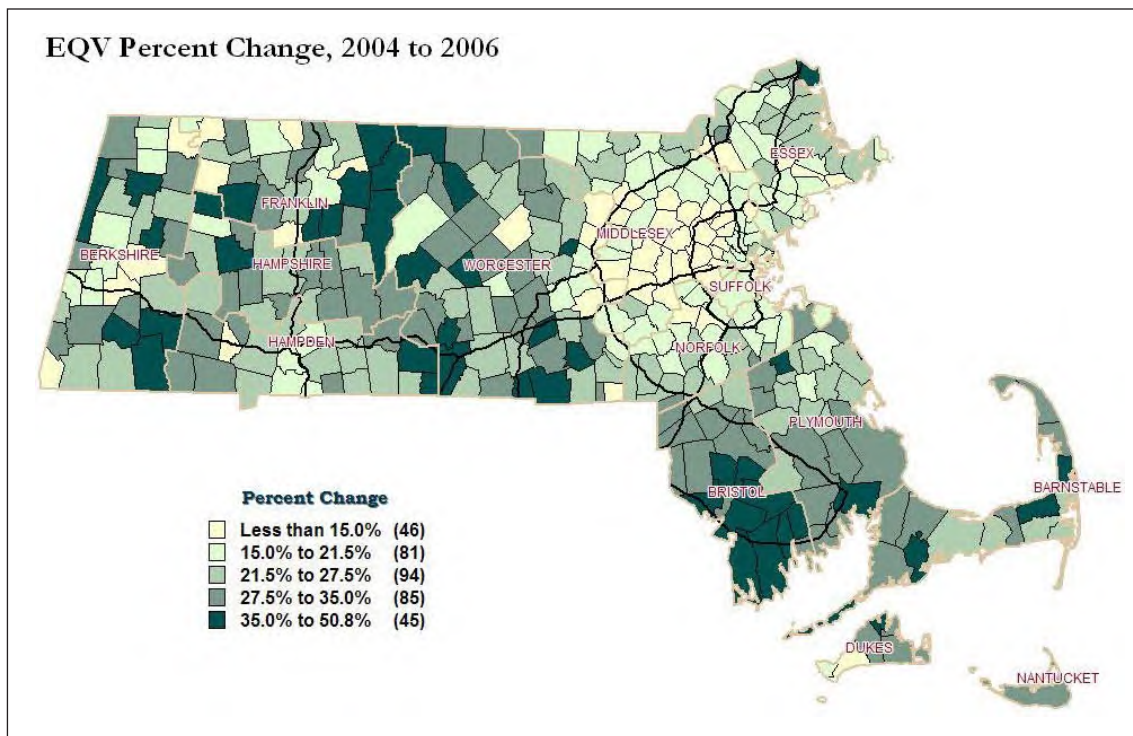


Table 2



Map 1



Map 2

2006 Equalized Valuation

	2004 EDV	2006 EDV	EDV rank	EDV pct. change	2006 EDV per capita	Per capita rank		2004 EDV	2006 EDV	EDV rank	EDV pct. change	2006 EDV per capita	Per capita rank
Abington	1,540,413,700	2,079,940,800	154	35.0	127,206	212	Chesterfield	97,489,700	136,454,700	326	40.0	107,276	263
Acton	3,396,232,500	3,909,226,500	82	15.0	190,119	98	Chicopee	2,671,988,900	3,211,970,500	99	20.2	58,741	346
Acushnet	884,206,600	1,213,915,400	205	37.3	115,129	246	Chilmark	2,710,295,100	2,908,274,200	108	7.3	3,077,539	1
Adams	392,993,300	465,809,900	272	18.5	55,093	347	Clarksburg	84,837,300	104,791,800	336	23.5	63,014	345
Agawam	2,304,769,100	2,756,586,100	113	19.6	96,387	289	Clinton	927,026,600	1,263,960,900	202	36.3	90,315	299
Afford	162,952,100	204,053,400	310	25.2	510,134	16	Cohasset	1,981,590,400	2,383,014,300	136	20.3	329,966	34
Amesbury	1,731,430,400	2,174,220,500	142	25.6	130,639	201	Colrain	116,828,900	139,447,300	324	19.4	75,012	328
Amherst	1,633,901,900	2,151,338,800	144	31.7	63,187	344	Concord	4,835,693,600	5,385,831,800	47	11.4	319,957	35
Andover	6,523,840,900	7,353,584,000	19	12.7	222,553	73	Conway	175,957,400	229,121,400	304	30.2	120,274	227
Aquinnah	512,635,000	597,379,100	259	16.5	1,678,031	4	Cummington	95,726,200	115,280,800	331	20.4	116,681	242
Arlington	6,361,931,000	7,189,083,600	23	13.0	174,391	120	Dallam	456,743,100	574,903,800	261	25.9	85,807	309
Ashburnham	511,410,000	665,392,600	255	30.1	111,251	255	Danvers	3,824,080,500	4,539,809,100	66	18.7	174,306	121
Ashby	277,104,800	361,633,100	288	30.5	123,424	221	Dartmouth	4,308,944,400	5,817,992,000	41	35.0	185,351	102
Ashfield	152,332,600	229,678,700	303	50.8	125,851	215	Dedham	3,556,144,100	4,262,714,700	72	19.9	179,589	112
Ashland	2,031,905,000	2,510,645,400	127	23.6	161,446	137	Deerfield	531,290,300	670,816,100	254	26.3	140,162	181
Athol	600,103,300	796,832,300	243	32.8	68,123	338	Dennis	5,126,003,400	6,772,776,000	26	32.1	426,202	22
Attleboro	3,456,878,000	4,421,432,500	67	27.9	101,919	275	Dighton	671,250,300	935,463,800	231	39.4	140,355	180
Auburn	1,640,670,300	2,116,549,800	149	29.0	129,058	208	Douglas	759,473,100	1,025,634,100	218	35.0	130,074	206
Avon	685,750,900	878,733,500	236	28.1	202,473	87	Dover	2,180,032,100	2,449,715,000	132	12.4	434,270	20
Ayer	875,497,200	1,007,870,000	222	15.1	139,440	185	Dracut	2,638,346,500	3,312,174,400	97	25.5	114,640	247
Barnstable	11,747,239,700	14,974,792,700	5	27.5	313,110	37	Dudley	764,609,400	991,246,100	224	29.6	91,680	296
Barre	348,024,200	462,168,100	274	32.8	85,905	308	Dunstable	419,121,800	521,055,700	269	24.3	165,205	133
Becket	329,853,400	420,461,700	279	27.5	235,421	69	Duxbury	3,133,657,800	3,837,215,500	85	22.5	261,747	50
Bedford	2,632,511,200	2,946,953,200	107	11.9	236,475	68	E. Bridgewater	1,335,302,000	1,643,271,400	172	23.1	118,571	235
Belchertown	969,245,200	1,305,703,400	198	34.7	93,545	292	E. Brookfield	189,543,400	251,721,400	299	32.8	119,243	230
Bellingham	2,047,232,900	2,509,075,900	128	22.6	158,963	142	E. Longmeadow	1,390,794,900	1,777,927,500	163	27.8	119,434	228
Belmont	4,981,907,000	5,538,582,800	45	11.2	236,985	67	Eastham	2,266,716,100	3,075,239,600	103	35.7	553,997	15
Berkley	579,235,700	847,587,000	239	46.3	132,955	196	Easthampton	979,170,400	1,317,657,500	195	34.6	82,333	315
Berkley	482,276,300	560,592,600	284	16.2	208,476	80	Easton	2,564,928,700	3,201,540,800	100	24.8	139,028	187
Bernardston	153,499,800	196,062,600	312	27.7	87,606	303	Edgartown	4,632,409,900	6,168,978,200	32	33.2	1,567,720	5
Beverly	4,952,333,200	6,008,449,300	37	21.3	150,678	158	Egremont	326,070,200	417,822,500	280	28.1	308,129	38
Billerica	5,063,214,900	5,928,601,700	38	17.1	148,352	162	Erving	595,031,100	591,196,500	260	-0.6	382,899	26
Blackstone	937,873,000	1,032,838,100	217	10.1	114,038	252	Essex	682,582,400	830,348,600	242	21.6	248,162	58
Blandford	114,768,100	150,500,300	321	31.1	118,785	233	Everett	3,874,131,200	4,750,510,800	60	22.6	128,960	209
Bolton	893,878,600	1,021,068,500	219	14.2	230,230	71	Fairhaven	1,650,028,900	2,111,714,300	150	28.0	130,176	204
Boston	76,281,082,200	87,749,317,700	1	15.0	156,966	144	Fall River	4,343,771,700	6,431,873,600	29	48.1	70,062	337
Bourne	3,361,132,100	4,613,395,800	62	29.5	238,344	64	Falmouth	9,104,210,400	12,247,802,400	9	34.5	364,041	29
Boxborough	969,081,400	1,097,618,200	216	13.3	216,835	77	Fitchburg	2,038,991,700	2,671,139,000	118	31.0	66,703	341
Boxford	1,636,855,500	1,940,716,100	160	18.6	237,338	65	Florida	102,940,000	118,317,100	329	14.9	177,387	114
Boylston	574,353,400	725,741,900	251	26.4	170,402	125	Foxborough	2,211,270,900	2,713,282,400	116	22.7	166,326	130
Braintree	4,894,372,100	5,878,650,200	39	20.1	174,539	119	Framingham	8,228,519,700	9,322,116,000	12	13.3	143,285	173
Brewster	2,841,364,300	3,892,839,600	84	37.0	380,086	27	Franklin	3,986,325,800	4,926,241,100	56	23.6	159,461	140
Bridgewater	2,220,679,700	2,806,627,600	110	26.4	109,122	260	Freetown	960,151,200	1,327,532,800	191	38.3	147,849	165
Brimfield	297,311,800	406,340,900	283	36.7	111,663	254	Gardner	1,080,097,100	1,336,573,900	189	23.7	63,926	343
Brockton	6,003,792,100	7,787,790,000	16	29.7	82,296	316	Georgetown	1,053,506,500	1,327,520,800	192	26.0	165,094	134
Brookfield	202,269,200	284,546,000	295	40.7	91,908	295	Gill	98,600,500	114,396,700	332	16.0	82,123	317
Brookline	12,676,293,400	14,826,752,900	6	17.0	266,716	45	Gloucester	4,931,806,400	6,093,216,100	35	23.5	198,392	90
Buckland	143,094,600	192,847,900	313	34.8	96,666	288	Goshen	93,993,000	121,102,800	327	28.8	126,544	213
Burlington	4,277,601,800	4,563,513,000	65	6.7	195,867	93	Gosnold	167,731,500	245,632,600	301	46.4	2,856,193	2
Cambridge	21,282,513,300	24,529,458,900	2	15.3	244,964	61	Grafton	1,836,634,800	2,322,452,700	138	26.5	137,505	189
Canton	3,542,563,900	4,384,334,700	68	23.8	203,251	84	Granby	436,466,600	572,715,800	262	31.2	90,277	300
Carlisle	1,348,826,100	1,530,775,600	180	13.5	316,996	36	Granville	133,677,600	172,376,400	316	28.9	104,661	271
Carver	956,458,200	1,265,850,400	201	32.3	109,484	259	Grt. Barrington	854,459,500	1,114,779,400	215	30.5	149,816	160
Chatham	95,080,700	116,542,000	330	22.6	83,964	313	Greenfield	1,015,351,700	1,320,633,600	194	30.4	74,051	331
Charlton	1,165,195,100	1,460,055,600	183	25.3	117,039	239	Groton	1,334,456,900	1,659,991,200	170	24.1	159,049	141
Chatham	4,834,829,300	6,134,869,700	34	26.9	897,961	8	Groveland	767,252,100	960,334,300	227	25.2	145,329	172
Chelmsford	4,580,884,200	5,364,392,300	48	17.1	158,903	143	Hadley	659,637,600	882,322,800	235	33.8	182,979	105
Chelsea	2,206,598,800	2,642,115,600	119	19.7	81,251	319	Hallfax	747,034,800	951,195,500	228	27.3	121,808	225
Cheshire	189,485,800	256,759,200	298	35.5	76,485	325	Hamilton	1,291,305,100	1,558,527,600	175	20.7	186,672	100
Chester	85,037,300	106,812,800	335	25.6	80,858	320	Hampton	433,561,400	533,914,600	268	23.1	100,398	282

	2004 EDV	2006 EDV	EDV pvt. change	2006 EDV per capita	Per capita rank	2004 EDV	2006 EDV	EDV rank	EDV pvt. change	2006 EDV per capita	Per capita rank
Hancock	200,448,400	280,678,100	296	273,565	43	4,088,755,700	5,163,292,000	52	26.3	115,746	244
Hanover	2,091,954,600	2,591,082,200	120	183,752	104	1,965,218,300	2,588,300,800	121	31.7	122,101	224
Hanson	1,101,331,200	1,317,650,700	196	132,747	197	41,676,400	55,137,500	347	32.3	100,433	281
Hardwick	174,604,100	247,779,200	300	93,325	293	1,350,234,600	1,682,938,300	168	24.6	181,488	108
Harvard	1,085,365,000	1,233,188,100	204	203,027	85	2,897,353,600	3,428,861,900	94	18.3	124,600	220
Harwich	4,187,777,900	5,328,884,400	49	420,425	23	1,105,282,700	1,540,735,800	178	39.4	114,476	249
Hatfield	376,931,900	458,292,000	276	139,638	183	957,825,200	1,125,903,700	212	17.5	141,374	176
Haverhill	5,131,267,100	6,199,044,100	31	102,902	274	240,555,200	312,077,700	292	29.7	106,041	267
Hawley	29,713,700	31,588,900	350	91,562	297	4,066,814,900	4,918,860,200	58	21.0	188,940	99
Heath	61,819,700	81,165,600	340	100,827	279	15,112,000	18,280,300	351	21.0	182,803	107
Hingham	4,273,602,000	5,479,432,500	46	254,774	55	559,386,600	707,435,400	252	26.5	80,730	321
Hinsdale	161,107,000	230,908,400	302	127,503	211	556,402,100	671,465,900	253	20.7	79,860	322
Holbrook	1,037,843,800	1,286,287,100	200	119,377	229	315,683,400	460,616,800	275	45.9	479,310	18
Holbrook	1,639,556,300	2,097,480,800	151	126,415	214	71,999,500	97,156,900	337	34.9	130,412	203
Holland	255,176,300	356,609,800	289	140,619	178	59,584,700	66,748,400	345	12.0	494,433	17
Holliston	1,859,961,500	2,169,504,300	143	156,677	145	672,466,800	841,133,900	240	25.1	234,234	70
Holyoke	1,688,237,400	2,080,918,800	153	52,078	349	13,575,803,900	17,562,057,600	4	29.4	1,727,189	3
Hopedale	643,831,400	785,450,200	245	125,813	216	5,807,362,400	6,522,435,400	28	12.3	204,190	82
Hopkinton	2,693,118,800	3,164,450,000	101	224,238	72	6,285,224,900	7,307,708,400	21	16.3	257,151	52
Hubbardston	358,086,700	464,249,000	273	106,675	265	24,652,800	31,707,400	349	28.6	128,370	210
Hudson	2,148,427,000	2,553,716,500	124	134,811	192	4,687,147,600	6,341,749,200	30	35.3	68,116	339
Hull	1,845,182,100	2,205,241,600	141	195,500	94	88,255,900	110,160,700	333	24.8	100,880	278
Huntington	136,833,000	179,939,500	315	82,465	314	375,468,100	456,833,200	277	21.7	299,563	39
Ipswich	2,219,128,000	2,760,858,300	112	207,552	81	80,456,700	108,627,100	334	35.0	109,946	257
Kingston	1,589,416,100	2,097,410,500	152	168,372	127	1,147,457,200	1,405,083,400	185	22.5	200,669	88
Lakeville	1,288,036,200	1,635,605,700	173	153,737	151	2,887,446,900	3,549,054,100	91	22.9	203,805	83
Lancaster	709,573,300	890,380,200	234	130,077	205	19,131,654,900	21,604,607,900	3	12.9	259,802	51
Lanesborough	303,722,900	386,939,200	285	131,033	200	1,276,134,200	1,546,041,200	177	21.2	147,382	169
Lawrence	2,879,962,100	3,829,403,900	87	53,698	348	530,503,400	642,933,300	258	21.2	45,891	351
Lee	716,496,000	767,793,700	248	130,466	202	4,010,449,200	4,648,968,500	61	15.9	171,201	123
Leicester	744,688,700	991,520,700	223	90,409	298	3,088,677,900	4,014,219,100	76	30.0	142,687	175
Lenox	949,393,300	1,119,519,500	214	217,129	76	332,760,600	415,242,900	281	24.8	86,257	306
Leominster	3,064,606,000	3,983,376,300	77	95,287	291	2,334,445,800	2,687,227,900	117	15.1	192,647	95
Leverett	182,919,200	263,280,300	297	148,578	161	2,974,992,300	2,974,992,300	106	23.9	103,604	273
Lexington	7,407,812,900	8,232,742,600	15	272,013	44	2,049,852,800	2,465,591,800	130	20.3	168,013	128
Leyden	67,021,100	71,633,100	344	87,786	302	1,212,173,700	1,694,975,200	167	39.8	119,230	231
Lincoln	1,885,730,600	2,038,197,800	157	256,991	53	300,407,400	368,576,600	286	22.7	114,110	251
Littleton	1,378,398,300	1,551,204,600	176	180,604	110	1,874,212,600	2,390,733,000	134	27.6	124,719	219
Longmeadow	1,795,522,000	2,124,260,600	148	136,442	191	2,100,057,200	2,465,833,200	129	17.4	237,191	66
Lowell	5,834,289,000	7,315,142,600	20	70,944	334	3,971,917,100	4,596,113,300	63	15.7	161,392	138
Ludlow	1,394,955,900	1,743,035,500	164	79,424	323	2,157,846,200	2,799,162,000	111	29.7	739,150	12
Lunenburg	1,077,373,000	1,344,943,200	188	134,172	194	152,061,300	212,968,400	308	40.1	112,266	253
Lynn	5,892,730,000	7,258,700,200	22	23.2	318	377,327,100	512,435,100	271	35.8	66,836	340
Lynnfield	2,155,386,200	2,540,054,900	126	219,994	75	3,170,624,000	3,981,793,400	78	25.6	616,568	14
Malden	4,893,239,700	5,859,714,900	40	104,879	269	388,310,400	553,194,700	265	42.5	397,125	25
Manchester	1,900,487,800	2,124,611,400	147	398,240	24	1,081,951,200	1,371,153,400	186	26.7	99,953	283
Mansfield	2,841,377,300	3,531,110,900	92	153,680	152	758,820,400	979,571,100	225	29.1	75,789	326
Marblehead	4,841,734,800	5,582,874,900	44	275,059	42	457,103,600	548,885,800	267	20.1	120,423	226
Marion	1,382,301,400	1,805,295,700	162	339,405	33	6,554,296,700	7,758,307,400	17	18.4	151,414	157
Marlborough	4,643,243,000	5,242,985,800	50	140,022	182	120,894,400	149,533,800	322	23.7	105,603	268
Marshfield	3,790,610,200	4,787,007,000	59	192,327	97	2,032,853,800	2,586,794,800	122	27.2	142,956	174
Mashpee	3,726,675,900	5,067,905,000	53	354,895	30	1,094,802,600	1,322,448,300	193	20.8	115,923	243
Mattapoisett	1,716,520,800	1,716,520,800	166	264,936	48	55,689,500	74,226,100	343	33.3	88,681	301
Maynard	1,200,802,800	1,353,069,300	187	132,265	198	132,977,600	157,899,400	319	18.7	122,879	222
Medford	2,100,827,000	2,435,253,400	133	197,298	91	150,033,700	200,845,300	311	33.9	114,442	250
Medford	6,314,747,400	7,470,569,800	18	139,577	184	2,551,381,300	3,088,729,400	102	21.1	70,422	335
Medway	1,562,357,000	1,890,417,000	161	147,550	168	58,877,100	84,222,700	339	43.0	140,371	179
Melrose	3,242,046,500	3,901,802,300	83	147,992	164	887,996,600	1,169,940,400	207	31.8	145,841	171
Melrose	763,384,400	945,006,700	229	164,235	135	7,531,137,000	9,961,552,300	10	32.3	181,373	109
Merrimac	641,456,000	794,658,100	244	124,946	218	352,159,600	431,134,200	278	22.4	155,028	150

	2004 EDV	2006 EDV	EDV rank	EDV pct. change	2006 EDV per capita	Per capita rank
Princeton	458,549,100	517,610,900	270	12.9	146,923	170
Provincetown	1,903,987,400	2,556,302,100	123	34.3	746,148	11
Quincy	10,355,818,700	12,486,829,000	8	20.6	138,358	188
Randolph	2,902,727,300	3,524,469,100	93	21.4	115,678	245
Raynham	1,537,544,500	2,049,468,900	155	33.3	151,835	156
Reading	3,408,324,100	3,952,521,900	80	15.9	170,632	124
Rehoboth	1,724,446,400	1,724,446,400	165	28.3	153,202	153
Revere	4,085,723,600	5,049,492,600	54	23.6	110,234	256
Richmond	304,131,400	401,965,000	284	32.2	248,127	59
Rochester	641,246,900	830,394,500	241	29.5	156,383	147
Rockland	1,648,259,300	2,043,639,700	156	24.0	114,560	248
Rockport	1,652,765,700	1,952,233,400	158	18.1	251,479	56
Rowe	425,727,800	306,234,700	283	-28.1	874,956	9
Royalton	795,313,200	966,675,800	226	21.5	165,385	132
Royalston	95,514,000	139,348,400	325	45.9	101,863	276
Russell	107,705,200	121,031,700	328	12.4	70,082	336
Rutland	584,782,800	778,214,100	247	33.1	104,514	272
Salem	4,223,735,800	4,923,330,400	57	16.6	117,907	238
Salisbury	1,069,166,200	1,489,163,300	182	39.3	179,764	111
Sandwich	156,925,900	213,062,000	307	35.8	256,392	54
Sandwich	3,535,920,600	4,579,731,300	64	29.5	220,966	74
Saugus	3,715,984,100	4,328,919,200	70	16.5	160,637	139
Savoy	46,950,900	61,620,700	346	31.2	84,994	311
Scuttate	3,388,379,600	4,327,989,400	71	27.7	238,852	63
Seekonk	1,618,380,300	2,140,093,300	146	32.2	156,577	146
Sharon	2,553,637,200	3,028,491,900	104	18.6	176,003	116
Sheffield	454,767,900	552,811,500	266	21.6	164,234	136
Shelburne	175,575,200	219,518,000	305	25.0	106,873	264
Shelborn	1,062,601,100	1,255,862,000	203	18.2	297,386	40
Shirley	517,704,600	658,521,800	256	27.2	86,511	305
Shrewsbury	4,240,111,400	5,041,995,700	55	18.9	151,986	155
Shutesbury	164,514,400	215,721,500	306	31.1	116,859	241
Somerset	2,124,420,700	2,822,879,500	109	32.9	152,013	154
Somerville	7,316,371,300	8,760,328,000	14	19.7	116,862	240
S. Hadley	1,168,625,300	1,434,251,600	184	22.9	84,056	312
Southampton	449,485,000	566,148,000	263	26.0	96,927	286
Southborough	2,094,098,400	2,347,541,900	137	12.1	245,584	60
Southbridge	901,458,500	1,135,254,100	211	25.9	65,873	342
Southwick	747,966,000	929,952,200	232	24.3	97,398	285
Spencer	912,387,500	1,156,116,200	208	26.7	95,610	290
Springfield	5,778,583,600	7,118,922,700	24	23.2	46,918	350
Sterling	933,598,600	1,146,763,400	209	22.8	147,589	167
Stockbridge	675,752,500	782,590,600	246	15.8	346,893	32
Stonham	2,866,503,900	3,346,362,100	96	16.7	155,053	149
Stoughton	3,008,543,100	3,756,611,000	88	24.9	140,739	177
Stow	1,030,019,300	1,213,054,900	206	17.8	196,319	92
Sturbridge	961,222,300	1,308,345,900	197	36.1	147,669	166
Sudbury	3,753,910,600	4,260,907,900	73	13.5	249,672	57
Sunderland	253,356,700	351,537,100	290	35.5	92,437	294
Sutton	1,035,311,200	1,332,159,300	190	28.7	148,199	163
Swampscott	2,319,769,600	2,749,936,100	114	18.5	192,465	96
Swansea	1,564,489,700	2,261,619,900	139	44.6	139,177	186
Taunton	4,540,568,000	6,075,770,600	36	33.8	108,012	261
Templeton	474,821,500	645,466,800	257	35.9	86,166	307
Tewksbury	3,772,192,300	4,365,175,800	69	15.7	150,300	159
Tisbury	1,950,346,400	2,733,958,400	115	40.2	717,198	13
Tolland	127,564,500	163,462,000	317	28.1	365,687	28
Topsheld	1,131,668,700	1,300,988,600	199	15.0	210,414	79
Townsend	796,650,900	944,901,900	230	18.6	101,766	277
Truro	1,714,704,000	2,252,978,600	140	31.4	1,041,118	6
Tyngsborough	1,287,374,400	1,520,433,700	181	18.1	146,923	170
Tyringham	117,633,900	151,057,400	320	28.4	746,148	11
Upton	874,640,500	1,125,061,800	213	28.6	138,358	188
Uxbridge	1,275,737,900	1,601,610,600	174	25.5	115,678	245
Wakefield	3,630,754,000	4,161,973,600	74	14.6	151,835	156
Wales	129,106,600	158,282,700	318	22.6	170,632	124
Walpole	3,306,185,500	4,073,260,100	75	23.2	153,202	153
Waltham	8,289,720,700	9,264,421,800	13	11.8	110,234	256
Ware	580,226,300	750,424,300	250	29.3	248,127	59
Wareham	2,847,668,900	3,960,579,500	79	39.1	156,383	147
Warren	274,879,000	363,603,500	287	32.3	114,560	248
Warwick	54,822,900	76,837,400	342	40.2	251,479	56
Washington	50,351,400	92,822,700	348	4.9	874,956	9
Watertown	5,184,911,600	5,753,056,200	42	11.0	165,385	132
Wayland	3,022,665,800	3,403,746,100	95	12.6	101,863	276
Webster	1,229,850,600	1,666,435,300	169	35.5	70,082	336
Wellesley	8,211,971,900	9,523,566,700	11	16.0	104,514	272
Wellesley	1,832,154,600	2,450,080,800	131	33.7	117,907	238
Wendell	58,194,500	80,664,000	341	38.6	179,764	111
Wenham	759,879,500	861,420,000	238	13.4	256,392	54
W. Boylston	721,286,500	911,302,100	233	26.3	220,966	74
W. Bridgewater	890,140,200	1,142,947,200	210	28.4	160,637	139
W. Brookfield	310,230,000	408,111,600	282	31.6	84,994	311
W. Brookfield	759,475,800	874,052,600	237	15.1	238,852	63
W. Newbury	1,990,099,700	2,386,702,300	135	19.9	156,577	146
W. Springfield	292,249,800	350,888,600	291	20.1	176,003	116
W. Stockbridge	980,075,700	2,552,816,600	125	28.9	164,234	136
W. Tisbury	3,296,502,900	3,740,264,300	89	13.5	106,873	264
Westborough	2,437,331,800	3,007,078,800	105	23.4	297,386	40
Westfield	3,392,535,800	3,924,006,800	81	15.7	86,511	305
Westford	160,306,300	210,960,300	309	31.6	151,986	155
Westhampton	820,698,700	1,012,483,900	220	23.4	116,859	241
Westminster	4,657,064,600	5,204,205,700	51	11.7	152,013	154
Weston	2,248,684,500	3,223,579,800	98	43.4	116,862	240
Westport	3,415,448,600	3,834,008,100	86	12.3	84,056	312
Westwood	6,006,779,000	7,110,692,600	25	18.4	96,927	286
Weymouth	169,346,500	187,900,800	314	11.0	245,584	60
Whately	1,234,860,800	1,538,148,000	179	24.6	65,873	342
Whitman	1,330,176,400	1,632,062,600	171	24.2	97,398	285
Willbraham	231,432,700	289,732,400	294	25.2	95,610	290
Williamsburg	791,662,900	1,010,908,600	221	27.7	46,918	350
Williamstown	3,199,922,900	3,733,924,100	90	16.7	147,589	167
Wilmington	581,898,000	758,563,100	249	30.4	346,893	32
Winchendon	4,929,810,000	5,616,058,000	43	13.9	155,053	149
Winchester	73,310,500	92,575,400	338	26.3	140,739	177
Windsor	1,785,075,300	2,141,570,000	145	20.0	196,319	92
Winthrop	5,479,323,300	6,160,376,600	33	12.4	147,669	166
Woburn	9,694,617,900	12,654,571,600	7	30.5	249,672	57
Worcester	112,846,600	141,877,100	323	25.7	92,437	294
Worthington	1,590,469,400	1,941,456,400	159	22.1	148,199	163
Wrentham	5,141,693,000	6,541,352,300	27	27.2	192,465	96
Yarmouth	816,023,310,200	991,189,369,000	21.5			
Total						
State EDV per capita						

Table 3

Equalized Valuations and Measuring Ability to Pay for Chapter 70**continued from page one**

to be covered by the state. For FY08, the property value percentage was set at 0.2943 percent and the income percentage was set at 1.5779 percent.

Local ability to pay then is a function of both current property wealth as measured by equalized valuation and the community's aggregate personal income as reported to DOR for state income tax purposes. Equalized values are prepared by the Department of Revenue (DOR) every two years, and are estimates of property values that control for differences in local assessing practices and revaluation schedules.

A municipality's growth in foundation budget and its ability to pay determine the amount of additional Chapter 70 aid that the community will receive. The aggregate wealth model calculations described above are used to award new aid to communities receiving less aid than their relative wealth or ability to pay indicates they should. Additional budget language provides for aid to communities and districts with growing foundation budgets and establishes a minimum increase of \$50 per pupil above prior year aid levels.

The formula used for the FY08 joint resolution first increases the prior year or FY07 required local contributions by the FY08 municipal revenue growth factor to yield a preliminary FY08 local contribution. The growth factor estimates growth in local revenues that may be used to support school spending. The preliminary contribution figure is then compared to the target local contribution and if the preliminary contribution exceeds the target local contribution, this difference is referred to as "excess local effort." In FY08, 218 of the 351 cities and towns were making a

combined excess effort of \$494 million. In these instances, the preliminary contribution is reduced by 25 percent of the excess local effort to yield the required FY08 local contribution.

If the preliminary contribution is less than the target local contribution, then the community is expected to increase its contribution by the municipal revenue growth factor so that the preliminary contribution is the required contribution. For those communities that are significantly below their target contribution (more than 10 percent), the joint resolution calls for an additional 2 percent increase to the preliminary contribution. For those that are between 5 and 10 percent below their target contribution an additional 1 percent increase is applied. This represents a modest, though significant, initiative to bring up low contributors by more than their growth factor.

The difference between the required local contribution and the foundation budget is provided by the state in the form of "foundation aid." If this amount exceeds the FY07 Chapter 70 aid, the excess is called the foundation aid increase.

In FY08, "down-payment" aid was applied to those districts that were receiving less state aid than indicated by their target aid share. To determine if a community receives this down-payment aid, the target aid percentage was multiplied by the foundation budget. The result was then multiplied by 30 percent to reflect the phase-in and compared with any foundation aid increase. If the 30 percent share exceeded the foundation aid increase, then the difference is referred to as down-payment aid.

Another aid component called "growth aid" is intended to provide aid to districts with growing foundation budgets. To determine if a community qualifies for this aid, the FY07 to FY08 increase in the foundation budget is multiplied by the target aid share. If the result exceeds the amount of the foundation aid increase and down-payment aid together, the difference is awarded as growth aid.

Finally, if the increases from the three aid components above do not yield an aid increase of at least \$50 per pupil over the prior year, then minimum aid is awarded to bring the district to this aid level. Chapter 70 aid reflects the prior year amount of Chapter 70 plus the sum of any foundation aid increase, down-payment aid, growth aid and the \$50 per pupil minimum increase.

Detailed Chapter 70 formula spreadsheets are available on the Department of Education's website that show these calculations in detail for all communities and school districts (see http://finance1.doe.mass.edu/chapter70/chapter_08.xls). ■

2006 Equalized Valuations continued from page five

ging behind, is now seeing its value growing. The seemingly good news for eastern Massachusetts is that the commercial and industrial values appear to be on the rise, how far and fast remains to be seen. ■

DLS Notices

Municipal Budgeted Revenues

The Municipal Databank collects data submitted to the Division of Local Services as part of the annual tax rate setting process. Municipal Budgeted Revenues by Source combines revenue data from the Tax Rate Recapitulation into four categories: tax levy, state aid, local receipts and other (free cash and other available funds). This data is available from FY81 to FY07, and can be used to develop a multi-year trend analysis of municipal revenue sources. This data can be found on the DLS website at www.mass.gov/dls.

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

2007 Corporations Book Available

On April 23, 2007, the Department of Revenue released its 2007 Massachusetts Domestic and Foreign Corporations Subject to an Excise to our website at <http://dorapps.dor.state.ma.us/corpbk/home/home.asp>. The Corporations Book list all corporations registered to do business in Massachusetts as of January 1, 2007, including corporations that were granted "manufacturing" status or whose manufacturing status was revoked. Insurance companies and financial institutions are also included but are under their own section headings because they are taxed differently from other corporations. This data is only available on the Internet. It has an online search program and is downloadable.

Mark Your Calendars

Department of Revenue summer Course 101, Assessment Administration will be held in conjunction with the Massachusetts Association of Assessing Officers, Inc. at the University of Massachusetts in Amherst, MA from August 6–10, 2007. For further information please go to www.maao.org.

New Officials Finance Forum, for recently elected or appointed officials, will be held on June 7, 2007, at the Henry M. Hogan Campus Center at the College of the Holy Cross, One College Street, Worcester, MA. Registration is due by May 25, 2007.

The fall 2007 Department of Revenue Assessment Administration Course 101

Search

continued from page two

and chief of staff then interviewed three highly recommended candidates.

Step 4: Reference checks. Seven references for top candidate were checked. The results of these interviews were extremely positive.

For more information contact SomerStat Director Stephanie Hirsch, shirsch@ci.somerville.ma.us.

To learn more about SomerStat go to www.ci.somerville.ma.us/Division.cfm?orgunit=SOMSTAT. ■

for new assessors will be offered in the Hampden/Hampshire County area. This course will be in the evening and dates and the location will be announced as soon as they are established.

The Division of Local Services' legal staff will offer the seminar "What's New in Municipal Law" on Friday, September 28, 2007, at the Best Western Hotel in West Springfield, and on Friday, October 12, 2007, at The Lantana in Randolph. Presentations will include new legislation and recent court decisions pertaining to local government.

Contact Donna Quinn, training coordinator, at 617-626-3838 for additional information. ■

Skating Club

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exempt on its athletic facilities since it reached out to the community through wide ranging programs and activities, the club in the case at hand merely promoted the sport of figure skating with a strong emphasis on competition from the beginner level to the Olympics. In its operation, the club emphasized "the narrow pursuit of competitive figure skating" rather than seeking to benefit an indefinite class of the public. On the issue of the significant fees imposed by the club, the ATB held this "speaks to the club's exclusivity and not its work for the public good."

Consequently, the ATB upheld the city's denial of a charitable exemption. ■

DLS Profile**Stephen Sullivan, Boston-Area Certification Advisor**

In April 2006, Stephen Sullivan joined the Division of Local Services staff in the Bureau of Local Assessment as a certification advisor. In this position, Stephen oversees local cities and towns during their triennial certification process. Stephen works out of the Boston office where he has 34 communities, mostly in and around the Norfolk County area.

Before arriving at the Bureau of Local Assessment, Stephen had worked for Fidelity Investments, Fleet Bank, and most recently as an Auditor at StateStreet Bank. Stephen always had an interest in real estate and took some real estate appraisal courses. He received his appraisal license and was working for an appraisal company in Boston before joining BLA. "I had always wanted to

do something in real estate full-time. This was a great opportunity."

Stephen really enjoys working with local officials and the statistical aspects of the job. "The job is never boring, there is always something different that comes up, and it is a constant learning process. You can be in three or four different towns in one week working on totally different things in each community," he said.

Stephen received his bachelor degree in Political Science from UMass-Boston. Originally from South Boston, Stephen currently lives in Milton with his wife Keri and their two young children, four-year-old Lucy and two-year-old Michael. ■

**Stephen Sullivan****Municipal Fiscal Calendar****June 1**

Clerk: Certification of Appropriations

Assessors: Determine Valuation of Other Municipal or District Land

June 15

DOR: Commissioner Determines and Certifies Pipeline Valuations

Assessors: Deadline for Appealing Commissioner's Telephone & Telephone Valuations

Assessors: Make Annual Preliminary Tax Commitment

June 20

Assessors: Final Date to Make Omitted or Revised Assessments

June 30

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

Assessors: Overlay Surplus Closes to Surplus Revenue

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

July 1

Collector: Mail Annual Preliminary Tax Bills

July 15

Accountant: Certification Date for Free Cash: Anytime after Books are Closed

Accountant: Report Community Preservation Fund Balance: Anytime after Books are Closed

School Business Officials: Certification Date for Excess and Deficiency (E&D) Fund

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

July 31

Treasurer: File IRS Form 5500 (Report of Employee Benefit Plan)

More information is available in the [Municipal Calendar](#), available on the DLS website.

City & Town

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

Marilyn Browne, Editor

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

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