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City and Town

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Boston's Wireless Initiative

Pam Reeve

As city after city across the country has declared their intention to build municipal wireless networks, Boston faced a critical decision: how could we build such a network — one that would bring low-cost Internet service to those who needed it, would help jump-start economic innovation, and would help make city services more efficient — without using taxpayer dollars, which, as every local official knows, are in short supply? Furthermore, Boston needed to develop a clear view of how much of a need there was for such a network.

Late last winter, Mayor Menino posed these questions to a task force comprised of respected business, academic and community leaders, who then took five months to study other models around the country, assess the current state of wireless technologies, determine the needs of Boston's constituents and make recommendations.

In July, the mayor's task force made a rather audacious proposal: The members recommended the city establish a non-profit entity that would use city infrastructure — light pole attachments, fire boxes, buildings, etc. — to build an open access, wholesale network. That network would drastically lower the barriers to entry and be available to any Internet Service Provider interested in offering service. The ISP could be Earthlink or AOL, Google or Microsoft, or a community organization interested in forging closer links with its constituents.

The task force made this recommendation after carefully considering two popular models used in other cities: networks built by cities themselves and networks built by private entities in exclusive arrangements with the municipalities. The first option was a non-starter, since Mayor Menino had made clear that the city's taxpayers could not

afford such an undertaking. The second model, in which a company such as Earthlink or Google agrees to underwrite the project but maintain control over its operation, was seen by the task force as akin to establishing a third monopoly, with cable and telephone companies constituting the first two.

In fact, the task force found that under current conditions, about \$30 of the \$40-plus that most people pay monthly for high-speed Internet access could be found in the "transport" costs — the cable and phone lines that connect the Internet backbone and the consumer. Wifi technology has the ability to cut most of that cost out of the delivery system. But the task force feared that turning the network build-out over to a private entity might result in prices just as high as the current offerings, since the company would have an incentive to maximize its profits.

At Press Time DLS has ...

- certified 40 of 136 triennial revaluation communities (must be completed before tax rate is submitted).
- certified 124 of 215 interim adjustment communities (must be completed before tax rate is submitted).
- approved 53 of 131 Semi-Annual Tax Rates.
- approved 9 of 220 Quarterly Tax Rates.
- received 157 of 351 Schedule A forms (due October 31).
- certified Free Cash totaling \$362,155,037 in 196 of 351 communities.*
- certified Excess & Deficiency funds totaling \$15,590,723 in 35 of 206 regional school and other taxing districts.*

*This amount must be certified by DOR before the community or district can spend the money. ■

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From the Deputy Commissioner

This month's Focus article on the Community Software Consortium (CSC) describes a program that has saved money

for dozens of towns while providing up-to-date technology and support in the areas of mass appraisal and collections.

We, at the Division of Local Services (DLS), are constantly working with the Commonwealth's municipalities, helping them provide taxpayers the best support for a reasonable price. The support that we provide to the CSC is just one of those areas.

There are 351 municipalities and over 2.2 million taxable parcels in Massachusetts. All communities are under the same assessing and reporting requirements, whether it is Monroe with 169 parcels or Boston with 134,527 parcels. Many of the smaller communities still function with an elected board of assessors and part-time, if any, professional staff. These communities are at a disadvantage because of lack of training, funding and constant staff turnover, and the CSC is one option to explore. My staff and I have been exploring various options to assist smaller towns with limited resources.

If you have any thoughts on how we can assist small communities in their assessing duties, particularly as it relates to information technology, please give Dave Davies of this office a call (617-626-2383). Perhaps together, we will be able to discover more ways to make your jobs easier and more efficient.

Gerard D. Perry
Deputy Commissioner

Legal

in Our Opinion

Appellate Tax Board Decision on Charitable Exemption

James Crowley, Esq.

The Appellate Tax Board (ATB) recently ruled on abatement and appeal procedure concerning a nonprofit nursing home and two contiguous parcels. The case is *William B. Rice Eventide Home, Inc. v. Board of Assessors of Quincy*, (docket ## F277089, F277169-70, June 30, 2006).

William B. Rice Eventide Home, Inc. (Eventide) is a Chapter 180 nonprofit corporation, with Sec. 501(c)(3) status under the Internal Revenue Code, formed in 1924 for the care of the elderly. Its mission statement is "to provide a unique life-care retirement community for residents of Quincy and surrounding towns." Eventide operates a 60-bed skilled nursing facility at 215 Adams Street in Quincy. For nearly 80 years this organization received a tax exemption from the City of Quincy. In fiscal year 2004, however, Quincy re-examined the tax status of the organization after two nominee trusts purchased, with money from Eventide's endowment fund, two parcels adjacent to the nursing home at 215 Adams Street. The first parcel at 191 Adams Street containing a single-family house was acquired by Barnside Realty Trust, with Eventide's treasurer as trustee; the second parcel consisting of vacant land was acquired by the 205 Adams Street Trust with Eventide's administrator as trustee. Both these parcels were taxable for fiscal year 2004 since they were under private ownership as of the July 1, 2003 exemption qualification date.

Eventide followed the procedural requirements for a charitable exemption under M.G.L. Ch. 59, Sec. 5, Cl. 3 by

filing a timely form of list (Form 3ABC) together with a public charities filing (Form PC) for fiscal year 2004. Nevertheless, the Quincy assessors taxed the nursing home with an omitted assessment under M.G.L. Ch. 59, Sec. 75 on June 14, 2004. In response Eventide filed a timely abatement application on July 15, 2004, which was deemed denied on October 15, 2004 when the Quincy assessors took no action. Eventide did not pay the \$105,992.81 omitted assessment. The nursing home, however, did appeal to the ATB on November 26, 2004. For fiscal year 2005, Eventide again timely filed Form 3ABC and Form PC. Yet, the Quincy assessors taxed both the nursing home and the two recently purchased parcels, which the assessors merged and assessed to Eventide's administrator. Taking a different tactic, Eventide timely filed a direct appeal of the FY 2005 assessments to the ATB under M.G.L. Ch. 59, Sec. 5B within three months of the assessments.

The ATB dealt first with the fiscal year 2004 assessment on the nursing home itself. Since Eventide had opted for the M.G.L. Ch. 59, Sec. 59 abatement appeal procedure, the ATB ruled that Eventide must comply with all the jurisdictional requirements including the payment of the tax which is set forth in M.G.L. Ch. 59, Sec. 64. Since Eventide had not complied with the payment requirement, the ATB held that it lacked jurisdiction over the FY 2004 appeal and did not rule on the merits of the case. The ATB found, however, that it had jurisdiction over the FY 2005 appeals because the direct appeal route under M.G.L. Ch. 59, Sec. 5B does not contain a payment requirement. The statute merely requires an aggrieved taxpayer to file an appeal with the ATB within three months of the assessors'

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Focus

on Municipal Finance

The Community Software Consortium: A Solution in Search of Problems

David Davies

Twenty years ago, after years of study and consultation, the Division of Local Services (DLS) began a program to provide tax assessment and collection software and the required training and support for its use. Ten years ago, recognizing limits on state resources, DLS assisted the communities already using those DLS-provided software and services to formally organize under the provisions of M.G.L. Ch. 40, Sec. 4A, a statute providing for interlocal purchasing agreements. The resulting organization, the [Community Software Consor-](#)

[tium \(CSC\)](#), took over ownership of future versions of the original DOR-sponsored software applications and soon expanded into developing other programs desired by member communities.

The CSC members currently include 75 towns, but any Massachusetts municipality can join for any technology joint purchasing activities. The membership annually elects directors who govern the organization under adopted [bylaws](#). A committee of municipal officials and DLS advisors worked for many months to produce bylaws that would meet future needs of different types of communities in pooling resources to buy and maintain technological solutions of all types. Because of its history, the organization is still chiefly concerned with mass appraisal and tax administration software and services. It is open, however, to facilitating cost savings and negotiating power for any kind of technology product or service. Recently, for example, some town clerks have inquired about developing a package to meet their needs, and select-

boards have inquired about open source municipal website software.

When a new technological problem calls for a joint-purchasing solution, any member community can unite with other like-minded members to create what is called a tier. Tier members decide what to purchase, negotiate with vendors, and divide up the one-time and ongoing costs. This approach leads to some impressive economies of scale.

For example, in the assessors' tier a \$1,100 annual contribution has funded a major upgrade of the computer assisted mass appraisal program with yearly enhancements selected by CSC members; personal property valuation software enhancements; database and business intelligence software licensing and maintenance; building replacement cost data royalties; an assessor's department website; and unlimited use and updating of a public access website for viewing parcel data, sales information and tax maps for each of 42 communities. The latter public access system topped one million hits a month this year, reducing counter traffic in municipal offices and expanding 24/7 services to appraisers and taxpayers who need immediate access to information. That same contribution level also funded a new Personal Property system designed by a committee of Massachusetts assessors. With an annual \$750 contribution, 25 communities funded a re-write of the Tax Administration, Billing and Collection system that fully supports Community Preservation Act requirements and Tax Title processing.

The CSC has no employees. It contracts for services as needed and obtains administrative, accounting and purchasing services through an annual contract with the Franklin Regional Council of Governments, whose audit covers CSC financial activities. Although its bylaws allow for employees, the CSC to date has been able to handle governance and outreach through the time and efforts of member volunteers, obviously saving a great deal of money in the process. Member communities put these funds to better use enhancing software applications.

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CSC board chairman and Reading chief appraiser David Billard.

Community Software Consortium

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As CSC Board Chairman and Reading Chief Appraiser David Billard stated recently,

The CSC has grown strong over the last ten years, and the membership has much to show for their efforts. We have focused our attention on assessment and collection packages, and have created end products about which our members are enthusiastic. As the CSC continues to thrive and evolve, we are always looking for ways to increase the economies of scale our members can realize. It is exciting to consider the enhancements and programs the CSC will complete as we look forward to the next ten years.

The DLS role in all this is the same as that proposed in an International Association of Assessing Officers study two decades ago: training and support. A small team of DLS employees introduces new officials to applications, teaches established users new or more advanced features, and assists in troubleshooting system problems.

For small to medium sized municipalities, the cost or features of software or hardware are usually secondary considerations. The principal obstacles to effectively using technology to improve operations or services are the availability and affordability of training and assistance after installation. The majority of towns in Massachusetts have no paid technical staff, and key financial departments are subject to constant turnover of elected, appointed and administrative employees. Many communities outside of the CSC have responded to this challenge by contracting out for the expertise and services they need. Others have availed themselves of other software systems and have hired knowledgeable staff to use those programs.

The CSC has many larger towns that combine long-term investment in skilled staff with the cost savings and local control involved in CSC software. For many other communities, remote locations and/or limited budgets make consultant contracts or alternative software infeasible. The original emphasis of the DLS

program was assisting those communities who aimed at in-house revaluations. Over the years, the CSC attracted some very small towns that needed the most inexpensive solution available but lacked the ability to attract or retain full-time trained assessors.

The CSC Board of Directors recently met with Deputy Commissioner Gerard Perry, Bureau of Local Assessment Chief Marilyn Browne, and other DLS staff to discuss what role, if any, the CSC could play in addressing a long-standing issue: the trouble very small and remote towns have in meeting the increasingly complex requirements of state regulatory processes.

A primary focus of this meeting was the difficulty part-time, often newly elected, assessors have in meeting rigorous state data submission and reporting requirements. State certification of real and personal property values requires complex documentation, as do a number of related processes. The smallest and poorest towns have the same requirements as the largest and wealthiest communities. Could the CSC play a useful role in encouraging, organizing and certifying part-time consultants in conjunction with DLS training to meet the periodic and limited needs of very small communities regardless of software used? That is a difficult question, and analysis has only just begun. The CSC's structure and governance,



Lee Principal Assessor Jacqueline Bitso chats with CSC board members (from l to r) Tammy Blackwell, assistant assessor in Alford; Tess Barstow, town collector in Williamsburg; and Richard Gonzales, assessment director in Seekonk.



CSC annual meeting.

however, can accommodate a challenge of this complexity if a CSC role is ultimately deemed appropriate.

These small and remote communities also face problems staying connected in an increasingly digital world. DLS, like most state agencies and businesses everywhere, is looking to technology to deliver more services at lower cost. DLS currently is developing a suite of applications for local government data submissions over the Internet. These programs will make DLS services faster and more responsive for municipal departments that have fast, convenient and reliable access to the Internet. But among Massachusetts' 351 communi-

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Community Software Consortium

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ties, the majority struggle to keep up with the technological advances that make online government a logical choice for larger cities and towns. Many western communities have no broadband carriers available regardless of cost. Solving this and other “digital divide” problems will require some creative thinking and investments. Here too, the CSC may have a role to play. It is a daunting proposition for one small town to confront technology choices and negotiate with vendors. It is another thing entirely for dozens of small towns to act as one in such matters, both from town and vendor perspectives.

The initiative for these solutions, however, must come from municipalities. One prerequisite for participating in CSC solutions is the legal requirement that communities’ must vote, whether in town meeting or city council, to authorize their chief executive to enter into a joint purchasing agreement, i.e. membership, with the CSC. The CSC Board of Directors has encouraged municipalities to obtain that authorizing vote in anticipation of future usefulness, leaving it to the municipal chief executive to decide if, and then ultimately when and how to use the CSC. The annual dues are cur-

rently \$500, covering all departments within a municipality and kept low to ensure even the smallest towns can participate. Participation may grow when it is more generally known that the CSC’s activities can encompass far more than assessment and collection software. It remains a potential answer whenever local officials ask, “What are other towns like us doing?” or “How can we afford it?” ■

David Davies is the Chief of Information Technology for the Division of Local Services.

ATB Decision on Charitable Exemption

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“determination” which term the ATB previously had interpreted to mean the issuance of a tax bill.

Having found it had jurisdiction, the ATB then addressed Eventide’s eligibility for exemption on the nursing home and the adjacent recently purchased property. The burden of proof was on Eventide to demonstrate that it conducted itself in actual operation as a public charity. The provisions of M.G.L. Ch. 59, Sec. 5, Cl. 3 require the subject parcel to be occupied for a charitable purpose. The ATB cited prior court decisions that found that providing care for the elderly was charitable by nature. Any organization seeking a charitable exemption must also show that its services are available to a sufficiently large or indefinite class of the public. The ATB wrote that approximately two-thirds of Eventide’s residents received Medicaid. Furthermore, Eventide operated at a deficit and used its endowment to provide services

and activities to its residents. Eventide also reached out to the general public through publications, free seminars, blood pressure clinics and use of its facilities by members of the Quincy community. Under the facts presented, the ATB ruled that Eventide lessened the government of the burden of providing nursing or hospital care to the residents of Eventide. Therefore, the ATB held the nursing home itself to be exempt.

It was a different situation with regard to the newly acquired adjacent property. Eventide argued that it stored medical records there but did not prove there was a regular and consistent use of the property. Eventide contended that it planned to develop the property at some future time. In support of its exemption argument, Eventide relied on the two-year removal provision for charitable organizations found in M.G.L. Ch. 59, Sec. 5, Cl. 3. When questioned, however, Eventide failed to establish a

specific intent to use the 191 Adams Street site. Admittedly, Eventide had organized a development committee. Yet, the taxpayer did not establish a concrete plan for relocating any services to the 191 Adams Street property. In fact, Eventide did not seek a zoning variance, which meant the parcel could only be used as a single-family residence. In the ATB’s view, the lack of actual charitable use and the failure to create a specific plan for future use were fatal to the taxpayer’s argument. Consequently, the ATB held that the 191 Adams Street parcel did not qualify for a charitable exemption.

Accordingly, a nonprofit nursing home operated as a public charity would be entitled to a charitable exemption. However, exempt status could not be extended to other property that is being held for some indeterminate future use. ■

Boston's Wireless Initiative

continued from page one

So it recommended the somewhat radical approach of enabling a non-profit to provide that network at wholesale rates. This is an ambitious approach and one that requires the non-profit to raise a substantial amount of cash and equipment donations. But it is an exciting model because it changes the entire high-speed Internet equation: it creates a truly open platform for innovation while guaranteeing low-cost service. The task force projected that the lowest cost service would fall between \$10 and \$15 per month but it also noted that some companies might want to adopt an advertiser-supported model that would be priced even lower — perhaps offered for free.

Despite some initial skepticism, we've already made tremendous progress in just two months. Several companies — Skypilot, Galaxy, Verizon and Cisco — contributed equipment and services to light up an area stretching from City Hall to the waterfront. Now one of our busiest tourist and business areas has free Wifi service. In mid-October we announced that four companies — BelAir Networks, Gigabeam, MetroNext and Charys — had agreed to build a square-mile pilot project in the Grove Hall–Dudley Square area, a neighborhood desperately in need of lower-cost service.

In Boston, only 43 percent of residents have high-speed access. In communities like Wellesley and Winchester, the numbers run closer to 85 percent. Even more troubling, city officials estimate that 80 percent of Boston Public Schools children lack high-speed access at home, putting them at a severe disadvantage relative to students in wealthier neighborhoods and communities.

Our most important challenge is to bring affordable service to those kids. But we also want to meet another essential goal: to help put Boston back at the forefront of technological innovation.

In October, the *Boston Globe* reported that the tech sector was beginning to grow again and that it was fueling growth across the state's economy. Our WiFi model can help fuel that continued growth by creating a truly open platform for the innovators of the future. The entire City of Boston will become a lab for companies to test new applications and business models. Companies might develop applications whereby digital cameras can immediately share photos or retail stores can use highly targeted ads.

Finally, we believe the network will help us deliver city services in new ways and help us cut costs. From more efficient inspectional services to better dispatching of work crews to enhanced public safety, we'll bring innovations to the city that we would not have imagined just a few short years ago.

The Boston model is a unique approach and one that cities and towns across the Commonwealth could use, especially if we can take a coordinated statewide approach. While it is early in the process and ambitious in its scope, this is an important experiment. By creating a communications infrastructure that is truly open, we can cut the cost of service while seeding creativity and innovation. In other words, we can create a more equitable society while boosting economic growth. That makes it an approach worth trying.

Pam Reeve, a former chief executive of software company Lightbridge Inc., is also a former member of Mayor Thomas M. Menino's Wireless Task Force. She is now serving as the interim CEO for the Mayor's wireless initiative. ■

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

Reminder to City and Town Clerks

The Division of Local Services (DLS) requires that city and town clerks notify the Municipal Data Management/Technical Assistance Bureau of the results of Proposition 2½ ballot questions as well as the adoption of various local options. This data is kept by the Division of Local Services and uploaded to the [DLS website](#) for the dissemination of information. All Proposition 2½ ballot results (whether positive or negative) are kept on the ["Proposition 2½ Levy Limit Capacity and Referenda Votes" webpage](#).

The adoption of various local options, which includes quarterly vs. semi-annual tax billing, various property tax exemptions, and the M.G.L. Ch. 59, Sec. 5 exemptions, is displayed on the ["Local Options" webpage](#). Please look at these webpages to make sure that the Division has all current information concerning your community. If anything is incomplete or out-of-date, please send or fax the results of the ballot or town meeting vote to the Municipal Data Bank, PO Box 9569, Boston, MA 02114. Fax: 617-626-2330.

We thank all city and town clerks in advance for their cooperation and assistance as we maintain the accuracy of our records. ■



Over 250 participants attended the October 6 session in Randolph.



BMFL Chief Kathleen Colleary.



BMFL attorney Dan Murphy.

“What’s New in Municipal Law” a Success!

On September 29, in West Springfield, and October 6, in Randolph, municipal officials from around the Commonwealth came to the annual “What’s New in Municipal Law” program put on by the Division of Local Services’ Bureau of Municipal Finance Law (BMFL). Over 400 participants learned about new legislation and court decisions that affect the municipalities. Every year, this is a popular event that all find useful.

Photos by Sharyn Adelman



BMFL attorneys Gary Blau and Jim Crowley.



Data Bank staff member Donnette Benvenuto explains the new Revenue and Expenditure Forecasting tool to Karen Jelloe, treasurer in Dover.

DLS Notices

New Municipalities Join CPA

Seven municipalities chose to adopt the Community Preservation Act this past November 7 (see Table 1). If the community adopted the legislation effective FY07, taxpayers in these towns should expect to see the surcharge on the FY07 actual tax bills. These towns will then receive the state-matching grant on October 15, 2007.

Additionally, the town of Amherst voted to raise the CPA surcharge from 1 percent to 1.5 percent.

The Division of Local Services expects to match the communities that have adopted the CPA at 100 percent on October 15, 2007 (fiscal year 2008). However the match for fiscal year 2009 may be less than 100 percent, depending on the revenue generated by the Registry of Deeds and the Land Court and the amount that the communities collect.

New DLS Website Under Construction

The Division of Local Services' website (www.mass.gov/dls) is undergoing a facelift as part of a redesign of the Department of Revenue's website. The new website will adopt the look, feel and accessibility standards of the main Commonwealth website, www.mass.gov. The intent of the project is to improve access to all departmental services and information, as well as simplify access to all of the Commonwealth's information and services.

If your community website currently has links to content in the DLS website, our links will soon change making your links invalid. Municipal webmasters should anticipate the launch of the new DOR website and be prepared to update links. Our address on the Internet will remain the same — www.mass.gov/dls.

If you have bookmarked other older addresses such as <http://www.dls.state.ma.us> or <http://www.dls.state.ma.us/dor2.htm>, they will not work once the new website is launched. DLS is also working on many new applications for online municipal data submission and status tracking that will follow this website redesign and be the subject of a future *City & Town* feature article. Please watch future editions of *City & Town* for updates on the timing of the new website release.

MMA Annual Meeting DLS Panel

The Division of Local Services will hold a panel discussion at the [MMA Annual Meeting](#) on Friday, January 12, 2007 from 2:00–3:30 p.m. "New Issues in Municipal Finance and Administration," will cover important issues in municipal finance and administration with a focus on issues particularly relevant to mid- and small-sized towns.

Marilyn Browne, Chief of the DLS Bureau of Local Assessment, and Ed Childs, immediate past president of the Massachusetts Association of Assessing Officers, will discuss the difficulties facing assessing departments and property assessment throughout the Commonwealth. DLS Bureau of Municipal Law Attorney Christopher Hinchey will talk about various regulations governing the regional school district budget process (pending adoption by the Department of Education), and DLS Director of Information Technology David Davies will focus on the municipal administrative challenges facing towns with limited access to high-speed Internet. Deputy Commissioner Gerard Perry will moderate. ■

New Community Preservation Act Communities

(Legislation adopted on November 7, 2006)

Municipality	Surcharge pct. (3% max)	Exemptions*
Hatfield	3.0	1,3
Hubbardston	1.5	1,3
Mattapoisett	1.0	1,3
Millis	1.0	1
Monson	3.0	1,3
Pembroke	1.0	1,3
Quincy	1.0	1,3

*Surcharge exemptions:

1. An exemption for property owned and occupied as a domicile by a person who would qualify for low income housing or low or moderate income senior housing in the community.
2. An exemption for Class 3, Commercial, and Class 4, Industrial property if the community annually adopts a higher tax rate for those classes.
3. An exemption for \$100,000 of the assessed valuation of Class 1, Residential parcels.

Source: Community Preservation Coalition

Table 1

DLS Profile

Donna Quinn, Training Coordinator

The Division of Local Services executive unit, directly managed by Deputy Commissioner Gerard D. Perry, is responsible for the day-to-day activities of the five bureaus, all training programs, the production of *City & Town*, and taxpayer and other constituent outreach.

The DLS Training Committee is responsible for all training programs developed and presented by the Division: the Assessor's Course 101, the New Officials Finance Forum, and "What's New in Municipal Law." **Donna Quinn**, the Training Coordinator, manages the logistics of all training programs and works on the development of the new e-Learning modules. DLS is constantly looking for ways to extend the impact of our training programs. E-Learning is one of those ways. Donna is in the process of developing online, interactive programs that will teach users about municipal finances. The first initiative is to make Course 101 a mixed-learning course. Course participants will soon be able to view the Course 101 modules online, and then attend fewer, more intensive classroom programs that build upon the basics provided by the Internet modules.

Although Donna has been with DLS for only a year, she has worked for various divisions within the Department of Revenue for 18 years. She enjoys the challenge behind the creation of the e-Learning modules as well as her constant interaction with municipal officials concerning the DLS training programs.

A native of Burlington, Donna is a graduate of the Business Administration Program at Merrimack College, and now lives in Stoneham. She is an active volunteer with Boston Cares and spends much of her time with her large, extended family.

If you have any questions about DLS training programs, please do not hesitate to contact Donna at 617-626-3838 or QuinnD@dor.state.ma.us. ■



Donna Quinn

Mark Your Calendars

Municipal Fiscal Calendar

December 15

Taxpayer: Deadline for Applying for Property Tax Exemptions for Persons

Accountant/Superintendent/School Committee:

Submit Amendments to End of School Year Report to DOE

December 31

State Treasurer: Notification of Quarterly Local Aid Payments on or Before December 31

Water/Sewer Commissioners: Deadline for Betterments to be included on Next Year's Tax Bill (M.G.L. Ch. 80, Sec. 13; Ch. 40, Sec 42I and Ch. 83, Sec. 27)

Selectmen: Begin to Finalize Budget Recommendations for Review by Finance Committee

Assessors: Mail 3-ABC Forms to All Eligible Non-Profit Organizations

Collector: Deadline for Mailing Actual Tax Bills (for those communities using the annual preliminary billing system on a quarterly or semi-annual basis)

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

Opportunities for Training

Revenue and Expenditure Forecasting Tool

The Division of Local Services' will be on hand at the MMA Annual Meeting and Trade Show to continue to demonstrate the new Revenue and Expenditure Forecasting Tool to local officials on January 12 & 13, 2007. Please see www.mma.org for more details.

To try out the tool on your own, please go to www.mass.gov/dls and click on the link to the DLS Financial Forecasting Tool.

Course 101

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

The fall Course 101 is complete. The spring Course 101 has been scheduled. It will be held at the New Bedford Free Public Library, located at 613 Pleasant Street, from 9:00 a.m. to 4:30 p.m., Monday, March 26 through Wednesday, March 28, 2007. A registration bulletin will be released in January 2007.

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

Fall 2007 — Hampden/Hampshire Counties

Spring 2008 — Essex/Middlesex Counties

Fall 2008 — Plymouth/Barnstable Counties ■

City & Town

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

Lydia Hill, 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