City and Town

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Inside This Issue

A Primer on Financial Aspects of Special Education

Jeff Wulfson, Associate Commissioner, Department of Elementary and Secondary Education

One out of every six public school students in Massachusetts has some type of disability that affects the student's ability to make effective educational progress and requires special education services. School districts are required to provide these special education services by both state law (M.G.L. chapter 71B, first enacted as chapter 766 of the acts of 1975) and federal law (the Individuals with Disabilities Education Act (IDEA), originally enacted in 1974). The Department of Elementary and Secondary Education (ESE) is responsible for providing financial and technical assistance to districts and ensuring compliance with special education requirements.

Special education services can be provided in a wide range of settings. Some students receive services in a general education classroom, in some cases through an aide assigned to assist one or more students in that class. A student may receive services in a pull-out program for a portion of the school day while spending the remainder of the day in a general education classroom, or the student may be in a substantially separate program for all or most of the day. Many districts have joined together to form educational collaboratives to provide substantially separate special education programs on a regional basis, providing for the student and for effective cost control through economies of scale. Students with significant disabilities may require placement in a private special school (commonly referred to as a "766" school), either in a day program or a residential program.

Parents, school officials, and in many cases outside experts work collaboratively to determine the services needed by each student, and these are documented in an individual education program (IEP) for the student. The Bureau of Special Education Appeals (BSEA) within ESE provides assistance when parents and school officials cannot reach agreement. BSEA can provide either informal, non-binding mediation or formal hearings with a binding decision issued by a hearing officer.

State and federal funding sources for special education

The cost of special education services is substantial and growing. In FY07, Massachusetts school districts spent $1.9 billion, or just under 20 percent of their total budgets, on special education. The state and federal governments provide financial support for these services through four main funding streams: chapter 70, circuit breaker, IDEA, and MuniMed.

The foundation budget used in the chapter 70 state aid program includes allotments for both in-district and out-of-district special education costs. Statewide, these allotments total just over $1 billion in FY09, or about 12 percent of the total foundation budget. The state's share of the foundation

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DLS Commentary

Last summer, addressing the Municipal Affairs Coordinating Cabinet, public safety officials cited heightened concern about emergency management and preparedness. As a result, the "911 laws" have been reauthorized by the Legislature and Governor Deval Patrick. The outcome will be better trained emergency dispatchers, a more regionalized system, quicker response, and additional assistance to cities and towns that provide this essential service; about $16 million more this fiscal year and about $21 million the following fiscal year.

The funding will come from a revised set of surcharges on all wireless, internet and land line monthly phone bills. Even with the increase — to 75-cents per month for each — Massachusetts remains below the national average (80-cents).

The new law seeks to spur regionalization of the state's 272 emergency 911 call centers, with $2.6 million available in FY2009 and $3.4 million in FY2010. Additionally, it establishes a $7.5 million grant fund for regional call centers' capital expenditures.

One other important note: municipalities participating in the CPA must now submit the details of projects on Form CP-3 to the Executive Office of Energy and Environmental Affairs. The CP-3, along with the Community Preservation Surcharge Report (CP-1) — which should be turned-in to DLS — must have been submitted by September 15 in order for a community to receive a trust fund distribution by October 15. Please note this is an important change in the annual reporting requirements.

Robert G. Nunes

Robert G. Nunes
Deputy Commissioner &
Director of Municipal Affairs

Community News

A Dozen Years of Devens Developments

Richard A. Montuori, Executive Vice President, Devens Operations and Defense Sector Initiatives

After nearly eight decades in service Fort Devens was closed by the United Stated Army on May 9, 1996; its 4,400 acres of land was sold to MassDevelopment, the commonwealth's quasi-public state finance and development authority. Charged with implementing a comprehensive re-use plan designed by citizens and public officials representing the state and region, and backed by $200 million in state funds, MassDevelopment has achieved a number of significant milestones in Devens over the past dozen years.

Replacing lost jobs

The closure of Fort Devens eliminated more than 7,000 jobs, including approximately 2,900 civilian positions. Today in Devens, nearly eighty companies employ more than 3,000 people, more than replacing the civilian positions initially lost. In 1991, civilian and military payroll totaled $178 million. In 2005, estimated wages paid by Devens employers neared $220 million, with Devens employees earning an average of $51,729. Devens-based Mount Wachusett Community College courses, Western New England College courses, and Shriver Job Corps Center retraining services help ensure the availability of workers attractive to many different kinds of companies by providing both general and industry-specific programs to train workers.

Creating an attractive business environment

Residents, government organizations, and businesses have spent nearly $750 million to redevelop Devens. With permitting applications acted on within 75 days, high-tech companies like American Superconductor and established corporations such as Anheuser-Busch have made tens of millions of dollars in capital investments. The Patrick Administration holds up Devens as a model for economic-development success in Massachusetts by describing its Growth Districts Initiative as seeking, "to create a level of 'development readiness' within each of these growth districts comparable to that now available at Devens, a location proven to be highly attractive to new development and to be truly competitive at a national and international level."

The Patrick Administration holds up Devens as a model for economic success in Massachusetts.

Welcoming Bristol-Myers Squibb and Evergreen Solar

Biopharmaceutical giant Bristol-Myers Squibb decided in 2006 to make the largest capital investment ($750 million) in its history in Devens, where it will employ 550 people. Remarkably, Bristol-Myers Squibb received its permits for construction in a record-low 49 days. In 2007, solar-panel manufacturer Evergreen Solar, which had considered moving from Marlborough to Germany, decided to come to Devens instead. Evergreen Solar will employ 350 people in Devens. The Bristol-Myers Squibb and Evergreen Solar experiences not only established Devens internationally as a prominent place in which to do business but also helped create and preserve jobs in Massachusetts.

Building a downtown

A 27-acre $40 million downtown features a 121-room SpringHill Suites by Marriott

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budget varies from community to community, based on each municipality's fiscal capacity.

Districts also receive a federal IDEA entitlement grant, which can be used to pay for special education services. In FY09, we will be distributing approximately $240 million under this program. The amount which each district receives is based on a complicated formula that includes a base amount (tied to the district's FY99 IDEA allocation) plus additional amounts reflecting the total number of students and the number of low income students in the district.

The municipal Medicaid (MuniMed) program provides reimbursement for certain medical services provided by school districts to eligible students, many of whom are also receiving special education services. MuniMed reimbursements exceed $100 million annually. These are treated as general fund revenues by either the municipality (in the case of municipal school districts) or the regional school district. Although not required to do so, many municipalities appropriate all or part of their MuniMed reimbursements back to their local school district to help defray future special education costs.

Circuit breaker program

The state special education reimbursement program, commonly known as the circuit breaker program, was started in FY04 to provide additional state funding to districts for high-cost special education students. In FY08 approximately $200 million was paid to districts under this program.

The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the chapter 70 program, with the state paying 75 percent of the costs above that threshold. In FY08, the state average foundation budget per pupil was $8852, so if a special education student cost a district $50,000, the district's eligible reimbursement for that student would be ($50,000 – (4*$8852))*.75 = $10,944.

For children placed in a school district outside their home town by the Department of Transitional Assistance or the Department of Children and Families, and for children who have no parents or guardians in the commonwealth, the reimbursement is 100 percent above the threshold rather than 75 percent. (The Department of Children and Families is the new name for the Department of Social Services.)

The single biggest reason for costs being disallowed is that the services have not been clearly documented on the student's IEP.

Circuit breaker reimbursements are for the district's prior year's expenses. Each summer, districts submit claim forms to ESE listing the types and amounts of special education instructional services provided to each student during the previous fiscal year. Administrative and overhead costs are not reimbursable. Standard rates for each type of service are established annually by ESE based on statewide surveys and are used to calculate the reimbursable cost for each student; this simplifies the claim process and minimizes the documentation which needs to be submitted. For students attending private 766 schools, the eligible cost for reimbursement is based on the approved tuition rate set by the state's Operational Services Division.

Payments are made to districts on a quarterly basis. Because the program is subject to appropriation, the first quarter's payments are usually calculated using an interim reimbursement rate of less than 75 percent. After all the claim forms have been received and reviewed, and ESE verifies that there are sufficient appropriations to pay all claims, the reimbursements are recalculated using the full 75 percent rate. The program has been fully funded every year since FY05, its second year of operation.

In addition to the regular circuit breaker reimbursements, the "extraordinary relief" program provides up to $5 million to help districts experiencing a significant increase in their special education costs. Under this program, districts may file an additional claim form in February for the current year's estimated expenses. If the expenses have increased by 25 percent or more over the prior fiscal year, then the district will be eligible for an additional extraordinary relief payment to help fund the increase.

Circuit breaker claims are audited by ESE, and adjustments are made to future payments in the event of disallowed costs. The single biggest reason for costs being disallowed is that the services have not been clearly documented on the student's IEP. Only services that are required by the IEP are eligible for reimbursement.

Circuit breaker reimbursements should be deposited into a special education reimbursement account. These funds may be expended by the school committee in the year received or in the following fiscal year for any special education-related purposes, without further appropriation. As with all special revenues, the appropriating authority can and should consider the projected reimbursements for the following fiscal year when deliberating on the school district's general fund budget.

Assignment of local fiscal responsibility

In general, special education costs are the responsibility of the district where the student resides or, if the student is living in a residential program, where his or her parents reside. In cases where

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the student has no parents or legal guardian in the commonwealth, or where the residency of the parents is in dispute, ESE's Office of Special Education Planning and Policy will make a determination.

If a student is attending a vocational, charter, or Metco school, and the student needs services which can be provided within the school setting, the district that the student is attending is required to provide and pay for those services. However, if it is determined that the student needs a placement in a private 766 school, then the fiscal responsibility reverts back to the student's home district.

If a student is attending another district under the inter-district school choice program and is receiving special education services, the costs of those services can be billed back to the sending district. The service rates for the circuit breaker program are used to determine the chargeback amount.

A small number of severely disabled students attend state hospital schools. These students remain the fiscal responsibility of their home district. Charges for these students are assessed on line D2 of the Cherry Sheets.

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Massachusetts Department of Elementary and Secondary Education

Direct Special Education Expenditures as a Percentage of School Budget FY98 to FY07

	In-District instruction		Out-of-district tuition				
Fiscal year	Teaching	Other instructional	Mass. public schools and collaboratives	Mass private and out-of-state schools	Combined Special Ed expenditures (A+B+C+D)	Total school operating budget	Special Education percentage of budget (E as % of F)
	A	B	C	D	E	F	G
1998	588,313,727	120,165,376	95,693,738	179,960,667	984,133,508	6,012,310,840	16.4
1999	642,490,684	127,213,646	111,894,993	190,746,207	1,072,345,530	6,433,581,289	16.7
2000	699,992,114	133,074,054	126,149,649	203,534,142	1,162,749,959	6,891,623,126	16.9
2001	755,776,358	142,748,288	139,821,937	226,638,603	1,264,985,186	7,344,378,526	17.2
2002	802,046,196	146,387,933	158,371,947	258,771,002	1,365,577,078	7,850,826,080	17.4
2003	847,191,270	148,613,839	164,164,801	281,886,001	1,441,855,911	8,145,051,218	17.7
2004	876,740,473	165,047,123	182,197,630	324,852,156	1,548,837,382	8,329,867,356	18.6
2005	924,994,425	179,216,581	184,109,385	368,572,004	1,656,892,395	8,773,582,402	18.9
2006	989,518,144	188,002,624	194,358,120	389,975,256	1,761,854,144	9,206,242,751	19.1
2007	1,047,631,121	195,820,408	206,779,490	420,780,354	1,871,011,373	9,650,574,852	19.4

Notes and Definitions

Source: End of Year Pupil and Financial Report, Schedule 4 - Special Education Expenditures by Prototype

Special Education Expenditures

"Direct" special education expenditures include only those that can be related specifically to special education pupils.
"Other instructional" includes supervisory, textbooks and instructional equipment, guidance, and psychological services.
"Mass. Public Schools and Collaboratives" includes other public school districts, collaboratives, and charter schools.

Thru FY03, "Mass. Private and Out-of-State Schools" includes only the local share of residential programs (50 percent of the cost was paid directly to those schools by the Commonwealth). Beginning in FY04, the 50 percent reimbursement was replaced by the circuit-breaker program, which reimburses the districts directly. The tuition shown in this columns now represents 100 percent of the district cost.

Spending from state "circuit breaker" funds is included. Otherwise, spending from grants, revolving funds, or other non-appropriated revenue sources (totalling less than 4 percent of total special ed spending statewide) is excluded.

Total School Expenditures

Through FY03, "Total School Operating Budget" equals Chapter 70 actual "Net School Spending." Beginning in FY04, circuit-breaker revenues are added to the net school spending amount because the circuit-breaker program is included in the special education columns, but not in net school spending.

Operating budget includes municipal indirect spending for schools but excludes capital expenditures and transportation. Other than circuitbreaker spending, operating budget does not include expenditures from grants, revolving funds, or other non-appropriated revenue sources.

Focus on Municipal Finance

Telephone Central Valuation — Trials and Tribulations

Marilyn H. Browne, Chief, Bureau of Local Assessment

It was a race against time to centrally value telephone and telegraph companies this year. Even if companies file their returns timely on March 1 the Department of Revenue's (DOR) Bureau of Local Assessment has a mere six weeks to complete the valuation process and issue the values to cities and towns and companies by May 15. This year, however, the Appellate Tax Board (ATB) handed down an Order in the Verizon New England Inc.[1] case on March 3, 2008. That Order was closely followed by a Decision and Findings of Fact and Report in the MCI Consolidated cases[2] on March 13, 2008. Those ATB findings significantly altered central valuation for FY2009. This article will briefly summarize those and other recent court opinions affecting central valuation, but it is not a legal analysis of the cases.

These ATB Opinions and Decisions were welcomed by all parties' concerned; local assessors, telecommunications companies and DOR to resolve valuation disputes and because scarce local revenues are tied up in overlay accounts. With two pronouncements from the ATB, telecommunications companies and the Bureau of Local Assessment (BLA) had to quickly adapt to the new requirements in order to get values out on time (MGL c. 59 §39).

Every year, the Commissioner of Revenue must determine the value of the taxable machinery, poles, wires and underground conduits, wires and pipes of all telephone and telegraph companies in the Commonwealth (MGL c. 59, §39). The commissioner then reports these values to the companies and the assessors of the cities and towns in which the property is located. Assessors must use these centrally determined valuations

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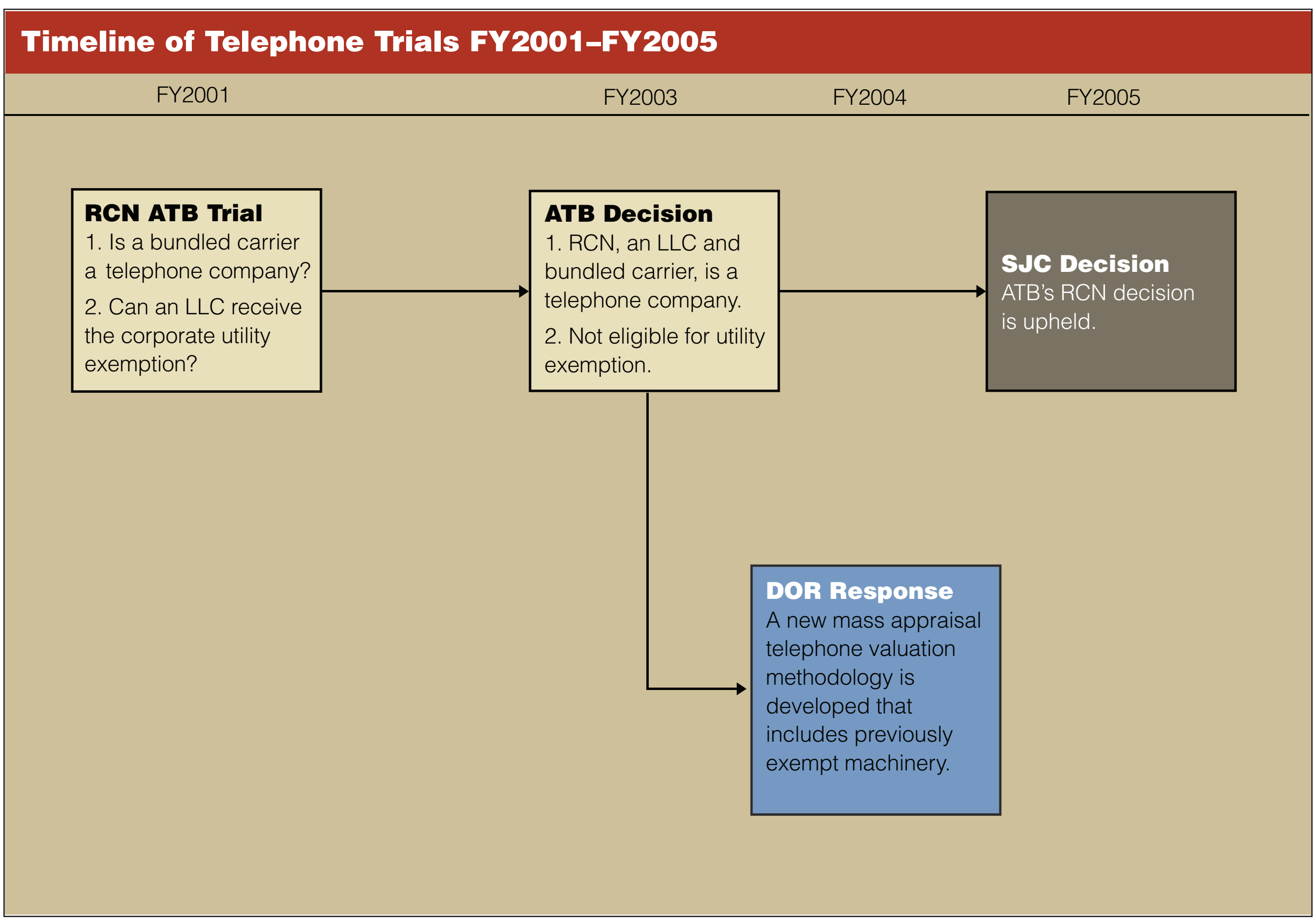

Figure 1

Telephone Central Valuation — Trials and Tribulations continued from page 5

Timeline of Telephone Trials FY2004–FY2008

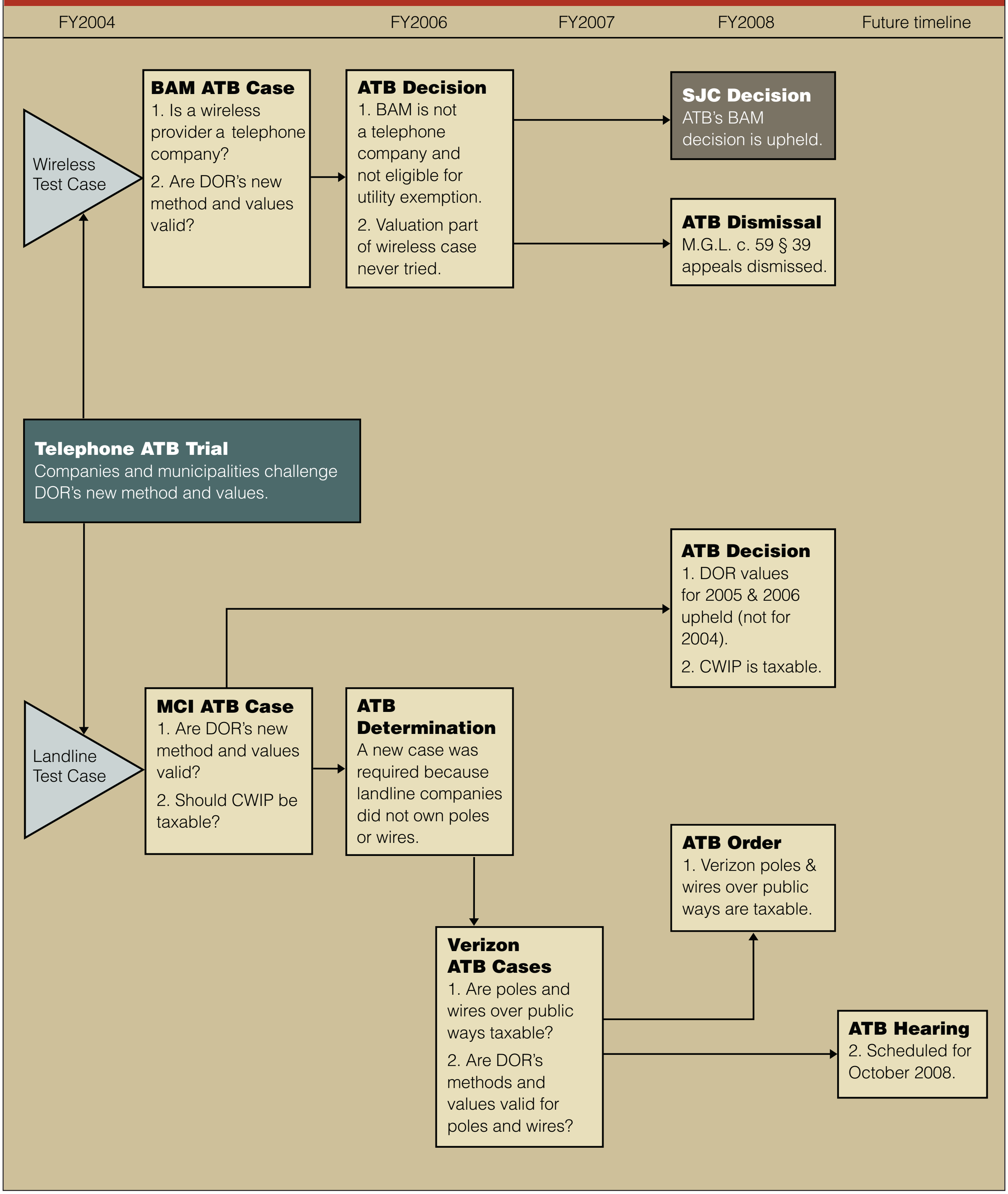

Figure 2

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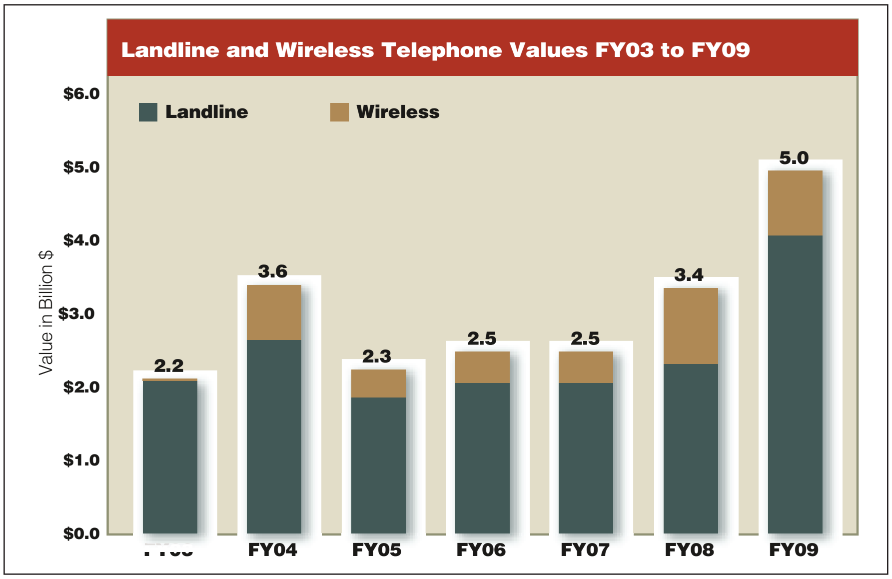

Figure 3

in assessing the personal property of telephone companies.

While telephone and telegraph companies have evolved over the years, the statutes governing their central valuation have not. Looking back, the plethora of litigation regarding central valuation of telephone and telegraph companies began when RCN-BecoCom, LLC (RCN) challenged DOR's refusal to centrally value this bundled telecommunications provider beginning in FY2000. The RCN ATB Decision[3] of January 29, 2003, upheld by the Massachusetts Supreme Judicial Court (SJC),[4] found the company was a telephone company, despite also providing cable TV, as long as it provided substantial telephone service. The ATB and the SJC established several factors to determine substantiality. Additionally, since RCN was organized as a limited liability company (LLC), the ATB and SJC ruled it was not eligible for the corporate exemption for utility personal property under MGL c. 59, §5, cl. 16(1). (Historically, DOR applied the utility exemption to all centrally valued telephone companies.) Loss of that exemption for an LLC meant that all its telephone machinery would be centrally valued and subject to tax, not just electric generators, the only machinery taxable to an incorporated telephone company.

The RCN Decision left the Department with the obligation to value complex telecommunications machinery it had never valued before. Consequently, the Department hired a consultant to assist with the development of a new mass appraisal valuation methodology. The new methodology, a cost approach, was first used for fiscal year 2004. Companies subsequently claimed that DOR's new method created values that were too high and some municipalities claimed they were too low. Companies began appealing DOR's values (MGL ch.59 sec.39) and filing abatement applications with local municipalities (MGL ch. 59 sec.59). Municipalities, to a lesser degree, also started appealing DOR's central valuations at the ATB. Over the next few years the number of cases filed at the ATB by both parties reached over a thousand, clearly a sizeable matter.

Appellate Tax Board Test Cases

The ATB decided the best way to handle the large number of challenges to central valuation by both telecommunications companies and assessors would be to hear two test cases; one wireless and one landline.

Cellular/Mobile (Wireless) Test Case

The first test case heard involved a cellular/wireless mobile telecommunications company, Bell Atlantic Mobile of Massachusetts Corporation, Ltd. (BAM). That case had two significant parts: Newton and Boston (the lead communities in the test case) challenged DOR's central valuation of the wireless telecommunications carrier stating that the wireless company's technology and regulatory treatment meant it was not a telephone or telegraph company subject to central valuation. The second part of the case was the challenge to DOR's valuation methodology by the company and the communities. The ATB bifurcated (split) the issues in the case and first heard the dispute about whether BAM was a telephone company. Ironically, on May 15, 2006, (the FY2007 central valuation certification date) the ATB issued a Decision and Order[5] that ruled the wireless telecommunications carrier was not a telephone or telegraph company subject to central valuation by the Commissioner of Revenue under M.G.L. c. 59, §39 for fiscal year 2004. It also concluded that Bell Atlantic Mobile was not entitled to the machinery exemption available to foreign corporate utility companies under M.G.L. c. 59, § 5, cl. 16(1)(d).

The ATB's decision resulted in the valuation portion of the case not proceeding to trial. On April 28, 2008 the SJC upheld the ATB's BAM Decision.[6]

Landline Valuation Test Case

The landline valuation test case selected involved the three centrally valued MCI companies. The MCI Consolidated case included the companies' claim that DOR's values were too high and that the LLC company should receive the utility property tax exemption. The lead communities, Boston and Newton, claimed DOR's methodology arrived at values that were too low, and

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Telephone Central Valuation — Trials and Tribulations continued from page 7

that the Commissioner failed to value certain construction work in progress and network property that was in place but not being used by the companies.

March 13, 2008, the ATB issued its Decision and Findings of Fact and Report in the MCI Consolidated Cases. In summary, the ATB upheld the Commissioner's valuation methodology for FY2005 and FY2006, which included a 25 percent economic depreciation factor, but found for the MCI companies for FY2004 because that 25 percent economic depreciation factor was not used by DOR that year. The ATB agreed with the cities that construction work in progress and unlit fiber optic cable, although not in service, was taxable. For FY2004 and FY2005 the MCI limited liability company (LLC) was determined not to be entitled to the utility property tax exemption granted to corporations because the property was owned by an LLC. It upheld DOR's position that the exemption qualifying date for telephone companies for FY2005 was January 1, 2004, not July 1, 2004 as the company contended. It agreed with DOR that accounting concepts are not germane to *ad valorem* property tax assessment and central valuation of the telephone companies under M.G.L. c.59, §39 because the concept of central valuation requires that all companies report an original cost that has a common basis. Rather than use original cost, as required by DOR, some companies had tried to submit different accounting treatments to DOR such as fresh start and asset impairment write-downs. The consolidated MCI cases are in the process of being appealed by all parties including the subsequent owner of the MCI companies, Verizon Communications, Inc.

Missing Poles and Wires

What was not anticipated in the MCI case was the fact that no MCI landline company owned poles and wires. Consequently, the methodology for valuing that type of personal property was not covered in the test case. Quickly, the ATB decided to hear another test case of a landline company with poles and wires. The ATB heard and issued an Order on March 3, 2008, in the Verizon New England, Inc. case.[7] The Verizon case was also bifurcated and the first portion of the case involved only whether or not poles and wires over public ways should be centrally valued. The Order stated in part that Verizon was taxable on all of its poles and the wires erected upon public ways under M.G.L. c. 59 §2 and M.G.L. c. 59, §18. That Order was contrary to the Department's over 90 year valuation practice of not valuing telephone company poles and wires on public ways. That valuation practice changed for LLCs in FY2004 as a result of the ATB RCN Decision when all of their machinery and all poles and wires, including those over public ways were centrally valued. Now, beginning in FY2009, corporations also will have all poles and wires over public ways centrally valued.

A date has been set in October 2008 for the ATB to hear the poles and wires valuation portion of the Verizon case. Only then will the landline test case be complete.

Where Is Central Valuation Now?

To meet the statutory May 15, 2008 deadline for getting telephone values out to companies and local assessors for FY2009 everyone had to scramble. As stated earlier, DOR and telecommunications companies were faced with the ATB determinations affecting landline and wireless companies after the March 1 telephone return filing deadline had passed. Following the Verizon New England Order companies had to submit additional data on poles and wires over public property, data which they had never compiled before for their Massachusetts' tax return. Also, soon thereafter DOR made another data request from companies. This time we were looking for original cost of construction work in progress (CWIP), unlit or dark fiber and dark cable not in service as of January 1, 2008 and property still in place but retired from service as of January 1, 2008. The second request for data was the result of the MCI Consolidated Cases Decision.

> ***The ATB decided the best way to handle the large number of challenges to central valuation by both telecommunications companies and assessors would be to hear two test cases; one wireless and one landline.***

The Department decided to provide city and town assessors with "advisory" values and new growth figures for cellular/mobile wireless companies for FY2009 because we had done the calculations while waiting for the SJC BAM Decision and in particular to assist assessors in developing their own valuations in this transition year. The values provided were not issued as central valuations. Assessors were also advised that while they locally value wireless providers, they must use generally accepted mass appraisal methods and should not simply accept a proposed value given by a wireless provider. (DOR had also given out wireless values for FY2007[8] and FY2008 to protect the interest of the Commonwealth and its cities and towns in the event that the ATB's BAM rulings were not upheld on appeal.) Local assessors and wireless companies were notified of DOR's FY2009 advisory values on June 11, 2008.

Central valuation imposes time constraints. The Department has the obligation to post the values by May 15 annually. With two requests for data never

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Telephone Central Valuation — Trials and Tribulations continued from page 8

compiled by the companies and never valued by DOR before, it was a difficult year for both parties. Nonetheless filing companies managed to supply the DOR with the supplementary data. It took some companies longer than others but they and DOR cooperatively managed to get the job done on time.

ATB Case Dismissals

Because cellular/mobile wireless telecommunications companies have been determined not to be telephone companies subject to central valuation by the ATB they subsequently dismissed hundreds of wireless cases in June 2008 (M.G.L. c.59, §39). Some cities and towns are concerned over the dismissals because they used DOR's central valuation numbers and believed that their only avenue of appeal was to the ATB if they were dissatisfied. Communities affected by that opinion are thinking of appealing the ATB's dismissals of the section 39 cases.

Historical Landline and Wireless Valuation Numbers

The graph below shows the total values for telephone companies, landline and wireless, valued by DOR from FY2003 through FY2009. Please note that the graph includes both landline and wireless company totals. In FY2007 and FY2008 wireless values were issued as a protective measure while awaiting an appellate decision in the BAM case and in FY2009 they were sent to assessors as advisory only. That being said, FY2003 total value was included because it is being viewed as the base year, the one before significant changes began occurring in central valuation. In FY2004 a sharp increase in value occurred because companies organized as LLCs (filing as disregarded entities) lost the utility exemption and had all machinery valued as well as being centrally valued on all poles and wires, including those over public ways following the RCN decision. Of the total $1.4 billion in new telephone personal property growth for FY2004, $1.3 billion was from the LLCs and partnerships as a result of the RCN case. That was a large amount of new growth in one year. Conversely, you will notice that for the next several years the numbers dropped and remained more or less constant. After the FY2004 valuation increase there was a flurry of activity by companies to minimize their tax liabilities. Several companies became corporations (making them eligible for the utility exemption) while others created or had leasing companies into which they placed much of their personalty and then leased it back. That leased personal property was not subject to central valuation.

Things were relatively stable until there was another valuation spike in FY2008[9]. That occurred as a result of the BAM ATB case. Because the ATB ruled that wireless companies were not eligible for central valuation the corporate utility exemption no longer applied to any wireless companies and that meant that previously exempt machinery, such as switching, was protectively valued by DOR. A really dramatic increase is seen in FY2009 resulting primarily from the valuation of poles and wires over public ways and to a much lesser extent, CWIP. For landline companies there was a 76 percent increase in total value and 98 percent of that was from the poles and wires over public ways. On the other hand, wireless companies' overall total value declined approximately 18 percent from FY2008. Some of that decrease had to do with companies no longer being required by the Federal Communications Commission to maintain certain obsolete analog equipment and because a couple of the companies recategorized their reportable personal property resulting in a drop in value.

Landline Telephone Values FY2008 and FY2009

We have provided a Table that shows only DOR certified landline telephone company values and new growth figures from FY2008 and FY2009 for each of the 351 communities. Telephone value increased by $1.78 billion and new growth values reached $1.8 billion dollars in FY2009. The new growth figure is larger than the value increase by approximately $29 million. That is because equipment, such as generators, are sometimes moved from one community to another and any item of personal property being valued for the first time in a community is allowable new growth. The increase in new growth is the largest we have seen in a single year.

With two requests for data never compiled by the companies and never valued by DOR before it was a difficult year for both parties.

Overall, FY2009 values increased 76 percent over the previous year. The smallest dollar increases were seen in Gosnold ($6,500), Granby ($39,200), Richmond ($137,500), Clarksburg ($181,000) and Monroe ($213,900). On the other end of the spectrum those with the largest increases in value were Braintree ($20,809,000), Andover ($21,530,400), Framingham ($25,125,600), Newton ($37,833,000) and Boston ($64,182,300). When it comes to new growth value the five with the least increases were Gosnold ($7,100), Granby ($33,000), Richmond ($91,700), Clarksburg ($180,700) and Hancock ($213,900). Conversely, those with the largest increases in new growth value were Andover ($19,532,300), Lexington ($19,581,600), Framingham, ($22,701,800), Newton ($37,821,100) and Boston ($58,117,300).

Statewide for fiscal 2009, the average landline value was $11,794,450 and the average value increase was $5,087,542. Whereas the median landline value was significantly lower at $6,742,300 and the median value increase over FY2008 was $3,275,400. The difference in average and median numbers is due in part

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Landline Telephone Values and New Growth for FY08 and FY09

Municipality	FY08 value	FY09 value	Amount difference	Pct. difference	FY08 growth	FY09 growth	Amount difference
Abington	3,265,800	7,869,900	4,604,100	141	291,700	4,611,600	4,319,900
Acton	9,768,700	21,580,700	11,812,000	121	2,383,600	12,077,300	9,693,700
Acushnet	1,712,300	5,003,800	3,291,500	192	221,400	3,260,600	3,039,200
Adams	1,122,400	3,154,100	2,031,700	181	22,300	2,045,800	2,023,500
Agawam	6,967,500	10,119,400	3,151,900	45	41,000	3,215,500	3,174,500
Alford	100,400	566,400	466,000	464	0	466,000	466,000
Amesbury	3,303,100	7,250,400	3,947,300	120	46,300	3,832,400	3,786,100
Amherst	7,693,800	10,928,100	3,234,300	42	38,300	2,796,500	2,758,200
Andover	20,743,100	42,273,500	21,530,400	104	2,226,900	21,759,200	19,532,300
Aquinnah	670,300	1,061,700	391,400	58	0	445,500	445,500
Arlington	13,626,000	23,125,100	9,499,100	70	1,055,200	9,930,700	8,875,500
Ashburnham	1,144,600	3,650,200	2,505,600	219	0	2,464,000	2,464,000
Ashby	263,100	1,689,700	1,426,600	542	0	1,406,400	1,406,400
Ashfield	487,100	1,872,000	1,384,900	284	5,800	1,377,100	1,371,300
Ashland	7,737,300	10,154,500	2,417,200	31	112,600	2,417,500	2,304,900
Athol	1,575,100	5,449,200	3,874,100	246	29,700	3,905,700	3,876,000
Attleboro	10,461,500	21,322,500	10,861,000	104	238,300	10,901,900	10,663,600
Auburn	7,939,000	12,981,500	5,042,500	64	88,700	5,066,800	4,978,100
Avon	1,610,400	3,107,200	1,496,800	93	57,400	1,509,700	1,452,300
Ayer	3,978,700	6,369,400	2,390,700	60	355,700	2,511,300	2,155,600
Barnstable	19,603,900	32,410,900	12,807,000	65	124,600	12,650,900	12,526,300
Barre	878,600	3,085,700	2,207,100	251	11,000	2,238,400	2,227,400
Becket	5,504,800	8,279,500	2,774,700	50	7,100	2,678,400	2,671,300
Bedford	11,308,700	18,886,900	7,578,200	67	691,500	7,858,400	7,166,900
Belchertown	3,803,900	9,245,900	5,442,000	143	850,700	5,840,900	4,990,200
Bellingham	3,000,100	7,620,900	4,620,800	154	61,200	4,699,200	4,638,000
Belmont	5,823,100	13,773,900	7,950,800	137	115,200	7,803,800	7,688,600
Berkley	768,800	4,031,500	3,262,700	424	14,400	3,300,700	3,286,300
Berlin	878,600	2,899,100	2,020,500	230	150,500	1,992,000	1,841,500
Bernardston	526,500	1,458,800	932,300	177	4,300	935,600	931,300
Beverly	10,693,300	16,834,300	6,141,000	57	101,100	6,161,900	6,060,800
Billerica	18,506,300	28,239,200	9,732,900	53	797,200	9,934,600	9,137,400
Blackstone	2,120,000	3,932,000	1,812,000	85	16,500	1,704,300	1,687,800
Blandford	5,754,000	7,204,400	1,450,400	25	4,300	1,339,100	1,334,800
Bolton	2,059,300	4,788,600	2,729,300	133	15,200	2,750,000	2,734,800
Boston	287,982,200	352,164,500	64,182,300	22	10,851,900	68,969,200	58,117,300
Bourne	12,495,600	20,279,500	7,783,900	62	1,191,400	8,227,200	7,035,800
Boxborough	2,996,900	6,837,300	3,840,400	128	865,300	3,975,600	3,110,300
Boxford	6,016,700	9,746,700	3,730,000	62	2,817,600	4,474,100	1,656,500
Boylston	1,309,600	6,717,000	5,407,400	413	52,700	5,596,800	5,544,100
Braintree	16,001,900	36,810,900	20,809,000	130	3,239,100	21,112,600	17,873,500
Brewster	4,617,600	7,654,300	3,036,700	66	11,100	3,004,600	2,993,500
Bridgewater	5,541,100	11,925,700	6,384,600	115	68,600	6,325,800	6,257,200
Brimfield	3,405,300	5,732,900	2,327,600	68	25,300	2,327,500	2,302,200
Brockton	16,831,100	28,982,800	12,151,700	72	236,200	13,170,400	12,934,200
Brookfield	420,100	1,732,000	1,311,900	312	2,700	1,330,600	1,327,900
Brookline	28,813,100	35,123,700	6,310,600	22	458,000	6,998,200	6,540,200
Buckland	423,200	1,705,500	1,282,300	303	3,800	1,286,000	1,282,200
Burlington	21,052,000	33,553,400	12,501,400	59	996,700	13,003,200	12,006,500
Cambridge	67,553,700	79,855,500	12,301,800	18	2,938,000	11,004,500	8,066,500
Canton	13,013,400	28,724,800	15,711,400	121	786,200	15,907,500	15,121,300
Carlisle	1,277,200	2,667,900	1,390,700	109	105,100	1,412,000	1,306,900
Carver	3,051,900	7,704,800	4,652,900	152	237,500	4,439,300	4,201,800
Charlemont	816,700	2,327,000	1,510,300	185	0	1,498,800	1,498,800
Charlton	11,190,400	17,683,400	6,493,000	58	142,500	6,519,300	6,376,800
Chatham	1,864,100	5,226,800	3,362,700	180	69,700	3,406,000	3,336,300
Chelmsford	12,957,300	22,513,900	9,556,600	74	1,265,900	9,846,100	8,580,200
Chelsea	5,537,500	8,841,000	3,303,500	60	12,400	3,279,400	3,267,000
Cheshire	269,200	1,327,800	1,058,600	393	31,400	1,098,900	1,067,500
Chester	971,900	2,722,100	1,750,200	180	13,000	1,739,900	1,726,900

Municipality	FY08 value	FY09 value	Amount difference	Pct. difference	FY08 growth	FY09 growth	Amount difference
Chesterfield	437,400	1,510,500	1,073,100	245	6,700	1,067,600	1,060,900
Chicopee	18,549,500	26,222,400	7,672,900	41	340,100	7,789,900	7,449,800
Chilmark	2,965,200	4,476,000	1,510,800	51	160,000	1,683,000	1,523,000
Clarksburg	57,500	238,500	181,000	315	0	180,700	180,700
Clinton	2,473,400	4,184,800	1,711,400	69	161,900	1,748,300	1,586,400
Cohasset	2,436,100	5,294,100	2,858,000	117	0	2,877,600	2,877,600
Colrain	296,300	1,478,400	1,182,100	399	4,700	1,175,900	1,171,200
Concord	9,432,800	14,273,300	4,840,500	51	1,482,400	4,964,800	3,482,400
Conway	572,600	1,847,000	1,274,400	223	0	1,258,000	1,258,000
Cummington	339,300	1,496,200	1,156,900	341	4,700	1,151,900	1,147,200
Dalton	1,527,700	2,741,300	1,213,600	79	23,600	1,261,000	1,237,400
Danvers	13,488,400	22,304,000	8,815,600	65	230,700	8,894,500	8,663,800
Dartmouth	8,102,400	15,013,400	6,911,000	85	201,900	7,137,700	6,935,800
Dedham	15,968,900	31,471,700	15,502,800	97	264,800	15,634,100	15,369,300
Deerfield	1,947,500	3,927,000	1,979,500	102	22,900	1,986,400	1,963,500
Dennis	5,589,700	11,390,000	5,800,300	104	57,400	5,918,300	5,860,900
Dighton	1,082,800	3,487,600	2,404,800	222	7,500	2,474,500	2,467,000
Douglas	1,743,600	4,907,600	3,164,000	181	92,500	3,249,800	3,157,300
Dover	1,419,600	7,370,600	5,951,000	419	9,800	5,961,000	5,951,200
Dracut	5,388,500	12,758,200	7,369,700	137	40,300	6,988,000	6,947,700
Dudley	1,321,000	3,965,400	2,644,400	200	0	2,667,500	2,667,500
Dunstable	786,400	2,637,700	1,851,300	235	9,400	1,828,700	1,819,300
Duxbury	4,452,900	9,535,100	5,082,200	114	47,400	4,788,100	4,740,700
E. Bridgewater	2,746,500	6,756,800	4,010,300	146	108,000	4,041,700	3,933,700
E. Brookfield	838,300	1,647,900	809,600	97	38,300	867,400	829,100
E. Longmeadow	4,578,000	7,797,500	3,219,500	70	548,000	3,376,500	2,828,500
Eastham	2,474,300	4,171,800	1,697,500	69	43,400	1,730,800	1,687,400
Easthampton	3,835,400	6,647,500	2,812,100	73	816,200	3,086,800	2,270,600
Easton	5,898,000	12,551,200	6,653,200	113	136,800	6,762,600	6,625,800
Edgartown	8,048,700	9,261,200	1,212,500	15	56,300	1,586,100	1,529,800
Egremont	266,500	1,030,400	763,900	287	0	765,900	765,900
Erving	598,800	1,598,900	1,000,100	167	2,500	996,500	994,000
Essex	1,239,600	2,665,900	1,426,300	115	800	1,424,500	1,423,700
Everett	5,537,200	7,859,200	2,322,000	42	141,500	2,305,200	2,163,700
Fairhaven	2,997,600	6,746,300	3,748,700	125	67,000	3,779,400	3,712,400
Fall River	13,083,000	23,561,800	10,478,800	80	273,900	10,644,700	10,370,800
Falmouth	15,854,600	25,278,900	9,424,300	59	328,100	9,830,000	9,501,900
Fitchburg	7,461,900	14,503,100	7,041,200	94	215,800	6,994,000	6,778,200
Florida	295,800	784,300	488,500	165	25,100	535,800	510,700
Foxborough	14,474,100	20,776,700	6,302,600	44	739,400	6,314,800	5,575,400
Framingham	45,068,800	70,194,400	25,125,600	56	3,058,500	25,760,300	22,701,800
Franklin	10,932,500	24,859,700	13,927,200	127	1,320,500	13,994,400	12,673,900
Freetown	2,994,900	8,101,200	5,106,300	170	59,100	5,098,000	5,038,900
Gardner	2,789,500	5,804,100	3,014,600	108	52,500	2,999,000	2,946,500
Georgetown	3,337,200	6,591,300	3,254,100	98	252,800	3,277,600	3,024,800
Gill	217,300	730,000	512,700	236	32,800	526,600	493,800
Gloucester	7,205,700	14,488,900	7,283,200	101	97,000	6,678,600	6,581,600
Goshen	74,100	867,300	793,200	1070	3,900	798,100	794,200
Gosnold	43,700	50,200	6,500	15	0	7,100	7,100
Grafton	10,473,300	19,670,700	9,197,400	88	488,200	9,310,100	8,821,900
Granby	67,700	106,900	39,200	58	3,700	36,700	33,000
Granville	339,800	1,447,000	1,107,200	326	0	1,090,400	1,090,400
Grt. Barrington	2,525,500	6,294,700	3,769,200	149	140,900	3,814,700	3,673,800
Greenfield	3,428,600	6,485,800	3,057,200	89	193,200	3,112,900	2,919,700
Groton	3,757,700	9,037,900	5,280,200	141	590,200	5,469,400	4,879,200
Groveland	1,493,500	3,515,000	2,021,500	135	87,100	2,030,600	1,943,500
Hadley	2,077,100	6,418,400	4,341,300	209	26,300	4,346,400	4,320,100
Halifax	2,154,600	3,884,700	1,730,100	80	22,800	1,754,500	1,731,700
Hamilton	1,697,500	6,368,400	4,670,900	275	58,300	4,761,400	4,703,100
Hampden	912,300	3,114,200	2,201,900	241	71,500	2,225,100	2,153,600

Table 1

Municipality	FY08 value	FY09 value	Amount difference	Pct. difference	FY08 growth	FY09 growth	Amount difference
Hancock	212,600	476,400	263,800	124	4,200	269,400	265,200
Hanover	4,355,500	13,073,500	8,718,000	200	698,700	8,853,400	8,154,700
Hanson	1,892,100	4,660,900	2,768,800	146	72,400	2,775,800	2,703,400
Hardwick	553,700	2,188,200	1,634,500	295	0	1,622,300	1,622,300
Harvard	2,361,500	6,337,700	3,976,200	168	136,700	4,064,200	3,927,500
Harwich	4,008,100	7,598,500	3,590,400	90	141,000	3,703,400	3,562,400
Hatfield	754,400	2,093,700	1,339,300	178	6,200	1,337,100	1,330,900
Haverhill	14,480,700	27,000,200	12,519,500	86	347,200	12,496,200	12,149,000
Hawley	35,800	589,400	553,600	1546	0	554,800	554,800
Heath	121,200	683,100	561,900	464	12,600	575,700	563,100
Hingham	12,914,800	20,400,200	7,485,400	58	444,800	8,121,300	7,676,500
Hinsdale	1,098,000	1,859,400	761,400	69	18,000	765,600	747,600
Holbrook	1,473,700	3,405,900	1,932,200	131	36,400	1,998,800	1,962,400
Holden	6,222,700	9,498,100	3,275,400	53	342,100	3,373,300	3,031,200
Holland	302,900	937,800	634,900	210	13,700	719,900	706,200
Holliston	4,709,800	15,404,400	10,694,600	227	85,100	10,623,400	10,538,300
Holyoke	16,002,400	19,123,300	3,120,900	20	35,200	3,114,600	3,079,400
Hopedale	2,220,700	3,924,500	1,703,800	77	31,400	1,743,000	1,711,600
Hopkinton	13,457,000	29,153,500	15,696,500	117	325,200	15,400,200	15,075,000
Hubbardston	478,400	2,945,300	2,466,900	516	35,400	2,420,400	2,385,000
Hudson	4,555,400	8,696,000	4,140,600	91	1,019,400	4,150,000	3,130,600
Hull	3,438,300	5,665,900	2,227,600	65	18,100	2,218,800	2,200,700
Huntington	495,200	1,517,800	1,022,600	207	4,500	1,010,500	1,006,000
Ipswich	4,051,400	15,645,200	11,593,800	286	145,000	11,632,100	11,487,100
Kingston	6,954,500	11,193,100	4,238,600	61	76,000	4,176,500	4,100,500
Lakeville	4,241,000	11,820,700	7,579,700	179	306,200	7,683,200	7,377,000
Lancaster	1,834,700	3,825,200	1,990,500	108	33,900	2,044,800	2,010,900
Lanesborough	441,800	1,603,900	1,162,100	263	25,600	1,137,900	1,112,300
Lawrence	21,148,700	29,965,200	8,816,500	42	2,671,500	9,032,600	6,361,100
Lee	6,740,600	8,680,000	1,939,400	29	120,900	1,892,000	1,771,100
Leicester	2,665,400	6,742,300	4,076,900	153	204,300	4,195,700	3,991,400
Lenox	2,307,400	4,969,300	2,661,900	115	75,700	2,691,800	2,616,100
Leominster	7,523,100	14,077,200	6,554,100	87	241,100	6,725,900	6,484,800
Leverett	449,400	1,068,700	619,300	138	53,300	632,800	579,500
Lexington	24,225,600	44,163,700	19,938,100	82	950,100	20,531,700	19,581,600
Leyden	99,400	886,500	787,100	792	7,700	793,900	786,200
Lincoln	3,302,400	5,456,200	2,153,800	65	56,100	2,115,300	2,059,200
Littleton	7,644,600	14,728,600	7,084,000	93	385,300	7,013,900	6,628,600
Longmeadow	2,938,600	5,207,200	2,268,600	77	1,700	2,271,300	2,269,600
Lowell	20,353,500	29,826,000	9,472,500	47	905,100	9,621,900	8,716,800
Ludlow	9,491,700	13,609,500	4,117,800	43	304,500	4,303,700	3,999,200
Lunenburg	2,989,800	6,558,900	3,569,100	119	84,400	3,648,000	3,563,600
Lynn	17,770,900	35,219,600	17,448,700	98	1,635,300	18,005,200	16,369,900
Lynnfield	4,341,600	10,469,900	6,128,300	141	52,300	6,285,800	6,233,500
Malden	13,375,100	18,537,100	5,162,000	39	279,000	5,295,800	5,016,800
Manchester	4,003,000	5,121,300	1,118,300	28	5,100	1,120,600	1,115,500
Mansfield	15,772,200	20,674,100	4,901,900	31	160,700	5,032,600	4,871,900
Marblehead	3,859,700	6,936,800	3,077,100	80	29,500	3,110,700	3,081,200
Marion	3,301,200	9,605,700	6,304,500	191	1,127,000	6,608,300	5,481,300
Marlborough	22,440,400	40,322,300	17,881,900	80	4,674,200	18,167,200	13,493,000
Marshfield	11,036,300	24,895,200	13,858,900	126	2,761,800	14,580,400	11,818,600
Mashpee	11,316,000	14,809,600	3,493,600	31	240,500	3,548,000	3,307,500
Mattapoisett	1,994,900	7,854,800	5,859,900	294	428,500	5,969,000	5,540,500
Maynard	4,327,700	9,743,800	5,416,100	125	1,073,000	5,580,400	4,507,400
Medfield	2,725,300	9,618,500	6,893,200	253	31,100	6,916,400	6,885,300
Medford	8,890,600	13,185,600	4,295,000	48	151,700	4,397,600	4,245,900
Medway	3,966,600	11,911,600	7,945,000	200	42,400	7,987,300	7,944,900
Melrose	3,331,100	7,484,300	4,153,200	125	85,600	4,178,800	4,093,200
Mendon	2,813,900	5,293,100	2,479,200	88	36,100	2,537,000	2,500,900
Merrimac	1,267,600	2,684,500	1,416,900	112	2,600	1,444,800	1,442,200

Municipality	FY08 value	FY09 value	Amount difference	Pct. difference	FY08 growth	FY09 growth	Amount difference
Methuen	10,467,600	19,639,200	9,171,600	88	483,300	9,239,000	8,755,700
Middleborough	9,878,900	29,841,500	19,962,600	202	719,500	19,848,500	19,129,000
Middlefield	315,300	1,164,300	849,000	269	35,600	859,500	823,900
Middleton	4,040,500	6,175,000	2,134,500	53	87,000	2,230,900	2,143,900
Milford	7,132,200	14,331,200	7,199,000	101	85,100	7,257,700	7,172,600
Millbury	6,393,900	13,266,200	6,872,300	107	387,600	6,935,600	6,548,000
Millis	1,397,200	7,977,000	6,579,800	471	3,200	6,627,300	6,624,100
Millville	1,074,300	2,084,300	1,010,000	94	127,200	1,072,200	945,000
Milton	7,243,600	12,666,600	5,423,000	75	13,000	5,480,900	5,467,900
Monroe	7,000	220,900	213,900	3056	0	213,900	213,900
Monson	1,327,000	5,592,400	4,265,400	321	5,400	4,288,900	4,283,500
Montague	1,798,700	3,634,100	1,835,400	102	14,600	1,800,500	1,785,900
Monterey	156,900	1,382,200	1,225,300	781	0	1,230,600	1,230,600
Montgomery	200,300	589,200	388,900	194	4,600	390,800	386,200
Mt. Washington	57,800	355,800	298,000	516	0	298,500	298,500
Nahant	948,600	2,844,400	1,895,800	200	72,800	1,919,400	1,846,600
Nantucket	15,569,200	19,412,300	3,843,100	25	468,100	3,858,200	3,390,100
Natick	17,424,500	35,704,500	18,280,000	105	1,876,300	18,370,800	16,494,500
Needham	16,809,400	25,722,900	8,913,500	53	202,800	9,090,200	8,887,400
New Ashford	152,600	517,900	365,300	239	0	370,000	370,000
New Bedford	16,890,800	25,780,300	8,889,500	53	507,800	9,144,300	8,636,500
New Braintree	77,400	856,600	779,200	1007	4,400	781,800	777,400
New Marlborough	541,000	2,330,700	1,789,700	331	156,100	1,838,400	1,682,300
New Salem	97,500	1,259,500	1,162,000	1192	0	1,170,800	1,170,800
Newbury	1,402,000	2,980,100	1,578,100	113	16,200	1,593,700	1,577,500
Newburyport	3,620,100	6,826,200	3,206,100	89	9,400	3,186,000	3,176,600
Newton	34,485,900	72,318,900	37,833,000	110	146,400	37,967,500	37,821,100
Norfolk	2,775,300	6,869,600	4,094,300	148	234,500	4,167,500	3,933,000
N. Adams	2,067,500	3,998,100	1,930,600	93	7,900	1,900,800	1,892,900
N. Andover	9,781,100	15,444,900	5,663,800	58	175,200	5,758,400	5,583,200
N. Attleborough	9,411,900	17,533,500	8,121,600	86	80,500	7,889,200	7,808,700
N. Brookfield	1,050,300	3,110,700	2,060,400	196	25,300	2,074,900	2,049,600
N. Reading	8,116,600	18,803,600	10,687,000	132	1,416,300	10,449,900	9,033,600
Northampton	7,092,400	20,084,400	12,992,000	183	213,800	13,075,900	12,862,100
Northborough	5,257,200	18,035,200	12,778,000	243	1,394,300	12,288,700	10,894,400
Northbridge	3,789,200	7,140,000	3,350,800	88	255,100	3,557,800	3,302,700
Northfield	1,284,700	2,274,200	989,500	77	15,300	1,012,500	997,200
Norton	6,083,900	11,853,200	5,769,300	95	282,400	5,908,800	5,626,400
Norwell	3,082,900	13,492,300	10,409,400	338	94,000	10,410,900	10,316,900
Norwood	11,982,700	31,973,300	19,990,600	167	2,663,800	20,877,300	18,213,500
Oak Bluffs	3,259,400	5,064,200	1,804,800	55	173,600	1,855,600	1,682,000
Oakham	559,600	1,966,000	1,406,400	251	6,400	1,401,100	1,394,700
Orange	1,165,500	4,051,900	2,886,400	248	109,800	2,908,900	2,799,100
Orleans	2,925,900	5,919,500	2,993,600	102	30,200	3,009,800	2,979,600
Otis	2,369,600	3,945,300	1,575,700	66	154,500	1,578,400	1,423,900
Oxford	3,778,100	7,870,100	4,092,000	108	42,500	4,135,300	4,092,800
Palmer	9,853,500	12,835,500	2,982,000	30	85,400	3,002,600	2,917,200
Paxton	991,900	2,054,700	1,062,800	107	0	1,106,500	1,106,500
Peabody	14,808,300	23,677,600	8,869,300	60	257,000	8,940,000	8,683,000
Pelham	107,500	707,100	599,600	558	0	600,100	600,100
Pembroke	4,263,900	9,347,500	5,083,600	119	279,800	5,084,200	4,804,400
Pepperell	2,653,000	4,916,100	2,263,100	85	23,400	2,447,200	2,423,800
Peru	142,400	528,000	385,600	271	0	376,200	376,200
Petersham	584,400	1,785,700	1,201,300	206	28,500	1,195,200	1,166,700
Phillipston	374,300	2,001,600	1,627,300	435	16,400	1,657,600	1,641,200
Pittsfield	12,484,400	19,229,100	6,744,700	54	1,629,600	7,158,400	5,528,800
Plainfield	137,600	717,100	579,500	421	1,900	585,700	583,800
Plainville	2,139,600	4,476,900	2,337,300	109	92,800	2,389,900	2,297,100
Plymouth	34,205,800	51,075,500	16,869,700	49	1,314,500	16,214,700	14,900,200
Plympton	504,500	1,789,200	1,284,700	255	0	1,283,500	1,283,500

Table 1

Municipality	FY08 value	FY09 value	Amount difference	Pct. difference	FY08 growth	FY09 growth	Amount difference
Princeton	487,800	3,216,300	2,728,500	559	3,400	2,731,500	2,728,100
Provincetown	3,146,200	4,035,400	889,200	28	6,100	880,900	874,800
Quincy	25,448,500	34,445,100	8,996,600	35	1,445,100	9,445,200	8,000,100
Randolph	6,577,000	10,554,400	3,977,400	60	426,600	3,991,100	3,564,500
Raynham	5,058,300	10,852,900	5,794,600	115	100,400	6,087,000	5,986,600
Reading	4,695,500	15,832,400	11,136,900	237	202,700	11,246,300	11,043,600
Rehoboth	3,227,700	6,461,400	3,233,700	100	135,100	3,515,700	3,380,600
Revere	5,953,500	11,314,600	5,361,100	90	141,900	5,378,200	5,236,300
Richmond	782,900	920,400	137,500	18	66,600	158,300	91,700
Rochester	1,657,500	5,980,000	4,322,500	261	50,600	4,331,300	4,280,700
Rockland	6,840,700	19,418,500	12,577,800	184	609,000	12,799,800	12,190,800
Rockport	1,204,200	2,917,000	1,712,800	142	90,200	1,727,500	1,637,300
Rowe	150,200	556,500	406,300	271	0	408,700	408,700
Rowley	1,826,700	9,324,100	7,497,400	410	138,000	7,477,400	7,339,400
Royalston	208,100	1,586,000	1,377,900	662	6,500	1,392,600	1,386,100
Russell	3,502,000	4,260,500	758,500	22	7,500	703,200	695,700
Rutland	2,700,900	5,475,500	2,774,600	103	164,300	2,889,100	2,724,800
Salem	9,893,300	14,929,500	5,036,200	51	96,600	5,095,400	4,998,800
Salisbury	2,933,200	5,972,100	3,038,900	104	111,400	3,028,200	2,916,800
Sandisfield	250,800	1,489,400	1,238,600	494	3,800	1,223,000	1,219,200
Sandwich	7,914,400	11,841,000	3,926,600	50	37,200	4,255,200	4,218,000
Saugus	7,967,700	12,359,700	4,392,000	55	62,400	4,464,700	4,402,300
Savoy	40,600	618,100	577,500	1422	0	578,900	578,900
Scituate	3,088,100	9,256,500	6,168,400	200	35,400	6,174,400	6,139,000
Seekonk	2,802,400	7,801,000	4,998,600	178	208,300	5,078,400	4,870,100
Sharon	9,757,200	15,210,500	5,453,300	56	46,700	5,422,200	5,375,500
Sheffield	1,010,700	4,685,900	3,675,200	364	68,400	3,715,700	3,647,300
Shelburne	1,434,000	3,448,700	2,014,700	140	50,800	2,032,400	1,981,600
Sherborn	1,040,700	5,933,300	4,892,600	470	32,500	4,894,100	4,861,600
Shirley	1,836,500	4,054,800	2,218,300	121	215,100	2,263,700	2,048,600
Shrewsbury	10,155,500	15,567,500	5,412,000	53	682,900	4,994,200	4,311,300
Shutesbury	161,900	934,000	772,100	477	3,800	783,000	779,200
Somerset	4,745,500	6,932,000	2,186,500	46	3,900	2,422,800	2,418,900
Somerville	27,105,800	33,445,500	6,339,700	23	106,900	6,238,100	6,131,200
S. Hadley	3,879,600	6,372,000	2,492,400	64	142,500	2,614,200	2,471,700
Southampton	877,000	2,787,500	1,910,500	218	72,700	1,909,400	1,836,700
Southborough	8,419,900	11,273,500	2,853,600	34	966,500	2,801,300	1,834,800
Southbridge	1,697,300	5,225,700	3,528,400	208	20,800	3,551,400	3,530,600
Southwick	2,977,100	6,254,000	3,276,900	110	215,300	3,398,800	3,183,500
Spencer	1,980,800	4,738,300	2,757,500	139	6,800	2,882,200	2,875,400
Springfield	47,068,500	57,737,400	10,668,900	23	4,717,100	11,964,300	7,247,200
Sterling	2,682,000	5,699,800	3,017,800	113	14,100	2,998,400	2,984,300
Stockbridge	4,241,700	5,323,000	1,081,300	25	14,200	1,058,300	1,044,100
Stoneham	5,133,100	14,135,500	9,002,400	175	1,145,700	9,386,700	8,241,000
Stoughton	6,719,400	17,566,100	10,846,700	161	703,500	11,044,500	10,341,000
Stow	2,455,000	7,203,500	4,748,500	193	923,800	4,845,400	3,921,600
Sturbridge	7,756,600	11,895,900	4,139,300	53	110,000	4,257,400	4,147,400
Sudbury	6,998,200	17,980,400	10,982,200	157	1,172,300	10,918,400	9,746,100
Sunderland	364,600	1,030,400	665,800	183	16,300	669,800	653,500
Sutton	1,939,800	7,161,100	5,221,300	269	43,700	5,342,800	5,299,100
Swampscott	1,883,200	4,853,300	2,970,100	158	8,300	2,972,300	2,964,000
Swansea	3,191,700	7,594,700	4,403,000	138	36,900	4,462,200	4,425,300
Taunton	27,205,100	42,937,600	15,732,500	58	1,813,600	15,651,700	13,838,100
Templeton	1,531,500	5,663,200	4,131,700	270	308,900	3,831,100	3,522,200
Tewksbury	9,424,100	23,394,200	13,970,100	148	1,487,100	14,063,500	12,576,400
Tisbury	2,538,900	4,012,200	1,473,300	58	41,400	1,551,000	1,509,600
Tolland	95,700	421,400	325,700	340	0	325,900	325,900
Topsfield	4,264,600	10,407,200	6,142,600	144	1,304,200	6,697,600	5,393,400
Townsend	1,703,300	4,127,500	2,424,200	142	24,000	2,429,000	2,405,000
Truro	1,957,100	3,151,400	1,194,300	61	25,400	1,231,800	1,206,400
Tyngsborough	5,493,800	11,141,500	5,647,700	103	1,264,300	5,760,700	4,496,400
Tyringham	128,300	477,900	349,600	272	0	354,400	354,400
Upton	3,076,200	6,256,600	3,180,400	103	21,600	3,171,400	3,149,800
Uxbridge	4,662,000	9,259,300	4,597,300	99	187,900	4,666,700	4,478,800
Wakefield	8,665,000	14,998,800	6,333,800	73	811,900	6,603,600	5,791,700
Wales	137,500	894,300	756,800	550	3,900	759,800	755,900
Walpole	6,981,600	13,549,100	6,567,500	94	75,900	6,771,500	6,695,600
Waltham	32,736,500	49,720,400	16,983,900	52	1,722,000	17,610,000	15,888,000
Ware	1,535,100	5,152,000	3,616,900	236	188,700	3,708,300	3,519,600
Wareham	7,567,900	21,701,600	14,133,700	187	895,100	14,466,800	13,571,700
Warren	5,571,900	7,224,700	1,652,800	30	20,600	1,647,700	1,627,100
Warwick	189,600	687,000	497,400	262	26,300	513,900	487,600
Washington	413,200	902,600	489,400	118	10,900	494,300	483,400
Watertown	15,325,500	20,348,900	5,023,400	33	421,600	5,090,900	4,669,300
Wayland	3,298,500	11,420,900	8,122,400	246	116,700	8,145,300	8,028,600
Webster	2,480,300	5,790,100	3,309,800	133	101,200	3,349,800	3,248,600
Wellesley	10,234,300	20,778,400	10,544,100	103	417,400	10,657,900	10,240,500
Wellfleet	2,623,200	4,569,700	1,946,500	74	103,400	1,861,000	1,757,600
Wendell	192,900	1,563,400	1,370,500	710	10,000	1,385,900	1,375,900
Wenham	730,300	2,884,000	2,153,700	295	22,900	2,154,800	2,131,900
W. Boylston	1,899,800	4,603,100	2,703,300	142	126,700	2,683,600	2,556,900
W. Bridgewater	2,524,900	4,902,800	2,377,900	94	0	2,372,800	2,372,800
W. Brookfield	468,600	1,704,700	1,236,100	264	6,900	1,245,500	1,238,600
W. Newbury	1,456,900	4,656,800	3,199,900	220	65,500	2,869,200	2,803,700
W. Springfield	11,218,500	14,386,500	3,168,000	28	88,100	3,217,900	3,129,800
W. Stockbridge	3,202,400	4,212,400	1,010,000	32	92,300	1,011,800	919,500
W. Tisbury	3,879,600	4,777,700	898,100	23	75,800	1,158,200	1,082,400
Westborough	13,655,300	25,282,300	11,627,000	85	1,233,100	11,221,900	9,988,800
Westfield	15,622,800	22,563,900	6,941,100	44	573,800	7,214,900	6,641,100
Westford	14,933,200	22,312,800	7,379,600	49	2,365,700	7,599,500	5,233,800
Westhampton	119,600	1,295,900	1,176,300	984	0	1,176,900	1,176,900
Westminster	1,668,600	4,890,200	3,221,600	193	91,600	3,294,700	3,203,100
Weston	3,934,300	7,146,300	3,212,000	82	6,300	3,237,400	3,231,100
Westport	4,566,000	11,964,100	7,398,100	162	54,600	7,480,600	7,426,000
Westwood	8,701,600	14,737,200	6,035,600	69	171,200	6,160,300	5,989,100
Weymouth	11,265,300	18,235,800	6,970,500	62	229,600	7,129,100	6,899,500
Whately	317,700	1,334,600	1,016,900	320	0	1,026,200	1,026,200
Whitman	1,904,100	4,382,400	2,478,300	130	85,900	2,221,600	2,135,700
Wilbraham	6,573,100	10,361,000	3,787,900	58	404,800	4,006,600	3,601,800
Williamsburg	556,300	2,327,800	1,771,500	318	16,000	1,765,500	1,749,500
Williamstown	2,459,500	4,187,500	1,728,000	70	6,200	1,831,200	1,825,000
Wilmington	10,776,200	26,484,900	15,708,700	146	1,297,800	16,083,200	14,785,400
Winchendon	1,495,300	5,953,400	4,458,100	298	48,700	4,491,900	4,443,200
Winchester	5,738,000	13,132,100	7,394,100	129	151,400	7,510,800	7,359,400
Windsor	54,200	674,800	620,600	1145	0	621,400	621,400
Winthrop	2,596,500	4,506,200	1,909,700	74	28,200	1,946,200	1,918,000
Woburn	18,174,300	36,300,800	18,126,500	100	1,249,800	18,721,000	17,471,200
Worcester	50,560,200	65,162,200	14,602,000	29	1,300,400	15,957,800	14,657,400
Worthington	269,200	1,480,200	1,211,000	450	3,800	1,199,200	1,195,400
Wrentham	4,297,000	15,763,200	11,466,200	267	1,024,200	11,743,500	10,719,300
Yarmouth	7,913,400	13,571,900	5,658,500	72	110,000	5,936,600	5,826,600
Total	**2,354,124,400**	**4,139,851,800**	**1,785,727,400**	**76**	**127,721,000**	**1,814,856,800**	**1,687,135,800**

Table 1

Telephone Central Valuation — Trials and Tribulations continued from page 9

to the fact that that the City of Boston's value in FY2009 was $352,164,500 or $272,309,000 more than the next highest community, Cambridge at $79,855,500. Looking a little more closely at why Boston's numbers are up so much we find that one reason is its road miles. According to our most recent data, Boston has over 914 road miles, the largest in the state. Coming in second is Worcester with 517 road miles, 396 miles less. The community average is 103 road miles. Boston's disproportionately large number of road miles provides insight into why they have such an increase in poles and wires over public ways. When it comes to new growth values the FY2009 state average was $5,170,532 (median $3,349,800) and the average increase in new growth was $4,806,655 (median $3,176,600). FY2009 was an unusual year in which every community had a positive increase in value and received new growth.

Local Valuation of Wireless Companies

Short of some unanticipated legislative change, DOR does not intend to value, even in an advisory manner, the personal property of cellular/mobile wireless telecommunications companies going forward as a result of the judicial decisions. Early in September we held a workshop for a group of assessors. This workshop explained how DOR valued wireless companies in the past and how it would have done so going forward. The updated wireless valuation methodology DOR developed for FY2009 would have separated the digital and radio circuitry equipment from the landline model and addressed the dynamic changes in the wireless industry through separate levels of functional obsolescence. The workshop also stressed the need for assessors to use acceptable mass appraisal methodologies when valuing wireless companies, monitoring technological changes and addressing these issues in their depreciation schedules.

With the ATB dismissals of the M.G.L. c.59 §39 wireless cases the valuation methodology for wireless companies remains to be heard. One way or another, cities and towns and wireless companies will have their day at the ATB, either after a potentially successful appeal of the ATB's dismissal of the section 39 appeals or from companies' M.G.L. c. 59, §64 & 65 appeals contesting the municipalities' use of central valuations or the municipalities' own valuations.

The ATB has made a concerted effort to resolve central valuation telephone cases. This especially affects local municipal finances because assessors cannot release overlay account funds in tough economic times until decisions are made in these cases.

continued on page 15

A Dozen Years of Devens Developments continued from page 2

hotel; Devens Common Center (a conference center and banquet facility); the Devens Grill, a full-service restaurant; branch offices of the North Middlesex Savings Bank and the Hanscom Federal Credit Union; the Pizza Fort; Dunkin' Donuts; a car wash; a fitness club; a gas station/convenience store; and MassDevelopment offices.

Educating students of all ages

Education facilities serving students in Devens include the Guild of St. Agnes daycare center; classes run by the Harvard and Shirley School districts; the Frances W. Parker Charter Essential School, which serves grades seven through twelve; a federally-sponsored job training center; and satellite college and community-college campuses.

Preserving recreational and open space

Among its 2,100 acres of protected open and recreation lands Devens features New England's only golf course awarded Audubon International's Signature Sanctuary Status. More than 800 acres of the 2,100 at Devens is managed by the U.S. Fish & Wildlife Service. Last year, 230,000 people attended Devens recreation events, which generated $4.5 million in economic activity.

Working with the military

The U.S. Army has spent $140 million to decontaminate 324 areas within Devens. Today, 40,000 to 50,000 reservists and guard members still train on the South Post and the Army Enclave areas in Devens.

Devens faces challenging questions regarding its future, specifically in terms of housing development and whether it will become either its own municipality or part of a neighboring community. Even with these uncertainties, no doubt exists that over the past dozen years Devens has achieved remarkable milestones and is poised to continue to play a leading role in driving the commonwealth's clean-energy and life-sciences sectors.

For information please contact Richard A. Montuori, Executive Vice President, Devens Operations and Defense Sector Initiatives, at rmontuori@massdevelopment.com or 978-784-2900. ■

Update on Enterprise Funds

Kathy Reed and Debbie Wagner, Field Representatives, Bureau of Accounts

In April 2008, the Division of Local Services (DLS) issued Informational Guideline Release (IGR) 08-101 that "Supersedes June 2002 Enterprise Fund Manual and Any Prior Written Inconsistent Statements." This IGR includes significant rule changes effective June 30, 2008 regarding:

- Use of retained earnings;
- Reporting of a retained earnings reimbursement;
- Funding of retained earnings deficits;
- Indirect cost allocation methodology;
- Appropriating for indirect costs.

In an enterprise fund, retained earnings are the portion of unrestricted net assets that are certified by the Bureau of Accounts (BOA) as available for appropriation. Retained earnings must be annually recertified before appropriation by the legislative body. In effect, it is the equivalent of "free cash" in the general fund.

The new Enterprise Fund Manual restricts the use of retained earnings to the following:

- Funding direct costs of an enterprise fund for the current fiscal year;
- Funding indirect costs of an enterprise fund and appropriated in the general fund operating budget for the current fiscal year;
- Reimbursing the general fund or any other fund for subsidized *capital* costs of the enterprise fund not previously reimbursed for the prior two fiscal years.

The retained earnings of an enterprise fund that are appropriated specifically to reimburse the general fund for subsidized capital costs should only be reported on the tax rate recapitulation, Page 2 Part III d, Line 4 as, "Other Revenue Sources Appropriated Specifically to Reduce the Tax Rate." A certified copy of this vote should accompany the tax rate package submitted by the community.

Previously, when the BOA calculated retained earnings of an enterprise fund and a revenue deficit was detected and verified, the community was required to fund this deficit in the subsequent year's budget for either the enterprise fund or the general fund, if the additional cost could not be borne in the enterprise fund for the year in which it was spent. The new procedure eliminates this requirement until a certified retained earnings deficit is calculated by the BOA. Any retained earnings deficit may be funded in the subsequent year by either the general fund or the enterprise fund, if the increase in revenues can be substantiated.

BOA recommends that every community develop a written policy regarding the allocation of indirect costs.

Another change governed by the new Enterprise Fund Manual involves the estimation of indirect costs, which may be allocated to the enterprise fund by the general fund. Indirect costs may include a percentage of the salaries of officials spending portions of their workday on the activities of the enterprise, including employee benefits and other shared costs. BOA recommends that every community develop a written policy regarding the allocation of indirect costs. The policy should be reasonable and calculated in a fair and consistent manner. All local officials should understand and be in agreement with the indirect cost methodology. The change regarding indirect costs in the new manual allows the Director of Accounts discretion in approving or rejecting the amount of indirect costs being allocated to an enterprise fund. If the Director deems the amount of indirect costs to be excessive, the approval of a community's tax rate may be in jeopardy.

The final major change included in the new Enterprise Fund Manual relates to the budget process used by communities to appropriate for indirect costs, and the reporting of these costs on the tax rate recapitulation forms. Unfortunately, many communities budget for the indirect costs in the general fund with the amount to be transferred to the general fund. BOA has observed instances where the amount being transferred into the general fund is shown on page three of the tax rate "Local Receipts Not Allocated" as a revenue source. It is the opinion of the BOA that this results in a double appropriation. This method of reporting is *no longer permitted*. The preferred method is to appropriate the indirect costs in the general fund *only* and transfer the revenue from the enterprise fund to the general fund. The new manual contains comprehensive examples on how this should be done.

The new Enterprise Fund Manual can be found on the DLS website at www.mass.gov/dls under "Publications and Forms." As mentioned earlier, it supersedes any previous version of the Enterprise Fund Manual. As always, your BOA field representative is ready to assist you with any questions you may have regarding these changes. ■

Financial Aspects of Special Education continued from page 4

The "move-in" law (M.G.L. c.71B, s.5) applies to students in private 766 placements who move from one Massachusetts town to another during the course of the year. The fiscal responsibility for these students remains with their prior district until the end of the fiscal year. In addition, if the move takes place between April 1 and June 30, the fiscal responsibility remains with the prior district for not only the current year but the following fiscal year as well.

Special education transportation

Many special education students require special transportation services, which the district must provide if it is included in the student's IEP. Transportation costs are not currently reimbursable under the circuit breaker program, and a separate statewide reimbursement program for special education transportation has not been funded since FY03.

The most expensive component of special education transportation is service for students attending private 766 day schools. Traditionally, each district has arranged its own transportation to each private school, even though other nearby districts would also be sending students to those same schools. In FY06, ESE began a pilot program under which these transportation services are coordinated on a region-wide basis by one of the existing educational collaboratives. An evaluation of the pilot by the Donahue Institute at the University of Massachusetts will be published shortly; the preliminary results confirm that this coordinated approach can offer significant cost savings. The FY09 state budget contains funding to expand the pilot to cover additional areas of the state. The Massachusetts Organization of Educational Collaboratives (MOEC) will be coordinating the expansion under a grant from ESE. The FY09 state budget also contains $2 million to provide partial reimbursement of special education transportation costs for districts participating in the pilot. Plans for the distribution of these funds are currently under development.

Additional information on special education finance is available on the ESE school finance webpage or by contacting the ESE School Business Services unit at 781-338-6585. ■

Editors note: Since ESE regulations allow communities and school districts to carry forward up to one year's worth of state reimbursement, DLS advises communities build balances in their SPED circuit breaker accounts in years when actual costs compare favorably with the budget so that in years when SPED costs increase unexpectedly or the circuit breaker reimbursement drops, there will be some circuit breaker revenue to cover any unforeseen costs. Building a circuit breaker balance is a good management practice as it eliminates some of the risk associated with these unpredictable SPED costs.

Telephone Central Valuation — Trials and Tribulations continued from page 12

Unless or until a legislative solution is found, uncertainty over DOR calculations will likely prevail. ■

1. *Verizon New England Inc. Consolidated Valuation Appeals Case*, Docket No. C273560 et al.

2. *MCI Consolidated Central Valuation Appeals Cases*: Boston and Newton, Docket No. C269462

3. *RCN-BecoCom, LLC v. Commissioner of Revenue*, ATB Docket Nos. F253495 & F257397

4. *RCN-BecoCom LLC v. Commissioner of Revenue*, 443 Mass. 198 (2005)

5. *Bell Atlantic Mobile of Massachusetts Corporation, Ltd. d/b/a Verizon Wireless v. Commissioner of Revenue et al.,* A.T.B. Nos. C267959-C268176, C269027-028 (2006) *and Board of Assessors of City of Newton v. Commissioner of Revenue and Bell Atlantic Mobile,* LLC*, A.T.B. No. C269569 (2006); and Bell Atlantic Mobile of Massachusetts Corporation, LTD d/b/a Verizon Wireless v. Boards of Assessors of 220 Cities and* Towns (multiple docket numbers) (2006).

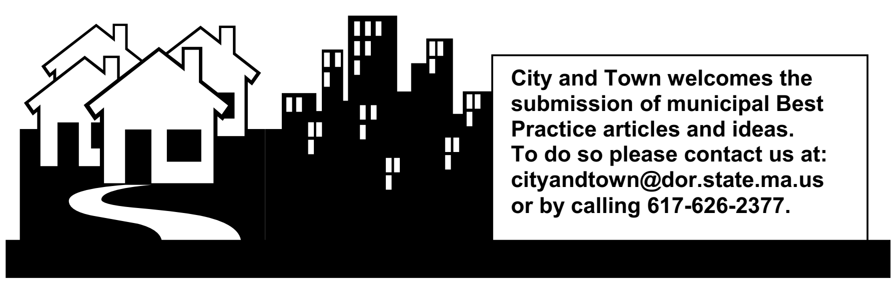
6. *Bell Atlantic Mobile of Massachusetts Corporation, Ltd v. Commissioner of Revenue*, 451 Mass. 280 (2008).

7. *Verizon New England, Inc. Consolidated Valuation Appeals Case*, Docket No. C273560 et al.

8. TIR 06-19: *Effect of the Appellate Tax Board's Rulings in Bell Atlantic Mobile of Massachusetts Corp. v. Commissioner of Revenue and Related Rulings*

9. The spike occurred in FY2008, not FY2007, because DOR issued its FY2007 values on May 15, 2006, the day the ATB came out with its Order and Decision in the BAM case. DOR valued wireless corporations' personalty as it had traditionally, applying the corporate utility exemption. That practice changed for FY2008 after DOR reviewed and analyzed the ATB's BAM *Findings of Fact and Report* issued on February 27, 2007. Beginning with FY2007, wireless companies became subject to local rather than central valuation of taxable personal property.

Please remember to update the online Local Officials Directory so that both municipal and state officials have accurate contact information.



City and Town welcomes the submission of municipal Best Practice articles and ideas. To do so please contact us at: cityandtown@dor.state.ma.us or by calling 617-626-2377.

DLS Profile

Vinchesi called to Springfield's "Big Leagues"

Patricia Vinchesi

When Patricia A. Vinchesi joined the Springfield Finance Control Board (SFCB) nine months ago as deputy executive director, it was an opportunity to bring more than 20 years of municipal management experience to a larger playing field.

"It was like being called up to the big leagues," said Vinchesi, who has held administrator positions in South Hadley, Longmeadow, Whately, Bolton, Carlisle and Dunstable — communities far smaller than Springfield, which has a population of approximately 151,000.

The SFCB, which is under the Executive Office for Administration and Finance, was created in 2004 to oversee finances and personnel for the City of Springfield. The control board staff is working with the city to reestablish sound financial management practices and systems. As part of that effort, the control board is managing special projects and introducing new tools to ensure professional management of Springfield after state oversight is expected to end next year.

> ***Overall, the primary responsibility of the deputy director is to work closely with department heads and staff at an organizational level to improve processes, create greater efficiencies and economies.***

According to Vinchesi, there are dozens of special projects and initiatives currently in the planning or implementation stage. Among them is a seven-part management training program for all of the city's professional staff. The training program, which began recently, will be brought in-house as a human resources function next year. The city's new 311 call center operation (profiled in the August issue of City and Town) began this month. Last fall, the control board also implemented CitiStat for which Vinchesi attends meetings three times a week.

"In addition to these initiatives, there are biweekly meetings with the mayor, and the control board meets once a month," said Vinchesi. "Overall, the primary responsibility of the deputy director is to work closely with department heads and staff at an organizational level to improve processes, create greater efficiencies and economies, and put best practices and current management tools into place."

Understandably, dealing with a large and complex administrative structure can be challenging, said Vinchesi, who frequently draws upon her experience in mediation and conflict resolution, project management, finance and budgeting, and personnel management. Interpersonal skills are a must, she said.

Vinchesi said her interest in municipal government and finance comes from, "a strong belief in public service and a commitment to help reshape bureaucracies that appear formidable and unyielding into efficient and citizen-responsive organizations.

"Having worked previously at the state and federal level, I find local government to be the most responsive and most accessible to citizens," said Vinchesi. "They can have an immediate impact or voice in their community's character, vision and policies."

All of Vinchesi's professional career has been in government, starting with a high school internship for the minority leader in the state House of Representatives. Later, while earning her bachelors degree in Political Science at the University of Massachusetts Amherst and during graduate studies at Northeastern University, where she earned an MPA, Vinchesi worked for Congressman Edward J. Markey. This culminated in a legislative aide position in Washington D.C. from 1983 until 1985. Since then, Vinchesi has been a town administrator in six communities (including as a circuit rider with three communities at one time) across the commonwealth. Returning to her alma mater, she served a brief stint as director of community relations for the University of Massachusetts Amherst. She has also been a management consultant and teacher of public management at the graduate level.

A committed advocate for local government and improving the policies and processes to manage it, Vinchesi served three separate terms on the governor's Local Government Advisory Committee and the board of directors of the Massachusetts Municipal Association. She was president of the Massachusetts Municipal Management Association in 2005.

A native of Melrose, Vinchesi moved to Western Massachusetts in 1988. For the past 18 years, she has lived in Conway, where she coordinates the farmer's market she founded four years ago. She and her husband are the parents of two teenaged daughters and are avid birders and kayakers. ■

DLS Gateway Tutorials

In July, the Division of Local Services (DLS) offered communities on-site tutorials to get started working with DLS Gateway. Over 140 cities and towns requested and received the training over the following three months. Since the sessions focus on easing municipalities' transition to online submittal of their tax rate recap, all 120 training sessions were scheduled for completion by September 30, when DLS resources shift to assisting communities with other aspects of tax rate setting and billing. The tutorial sessions clarified how to securely access and use the familiar forms in DLS Gateway, which are identical to the paper versions used by DLS in years past. The PowerPoint slides that accompanied the live Internet presentations are now posted on the DLS Website under Gateway Help System.

Link is: http://www.mass.gov/Ador/docs/dls/it/GatewayTutorials.pps ■

Dave Davies, Information Technologies Director for DLS, leads a Gateway tutorial in Millis with local officials

Mark Your Calendars

The basic assessor training course, Assessment Administration: Law, Procedures and Valuation (Course 101) will be offered at Barnstable High School on Tuesday evenings from 6 p.m. to 9 p.m. on October 7, 14, 21, 28 and November 4 and 18. There will be no class on November 11, in observance of Veteran's Day. Please note participants must attend a minimum of 5 out of the 6 nights in order to qualify to take the exam. Registration for this course will fill up quickly and closes on October 1. For additional information regarding this training opportunity, please contact Donna Quinn, Training Coordinator, at 617-626-3838. ■

14th Annual EPP Vendor Fair and Conference

Tuesday, October 7, 2008 from 7:30am to 3:30pm
Purchasing for a Healthy Ecology and Strong Economy www.mass.gov/eppfair

Registration is now online for the Environmentally Preferable Products (EPP) Vendor Fair and Conference, scheduled for Tuesday, October 7, 2008 at the DCU Center in Worcester, MA. This unique and popular conference and exhibition brings over 1,200 attendees together with 165+ providers of cost-saving green products and services and includes an exciting slate of practical and informative workshops. This year's event has more NEW vendors than ever as well as activities focused on the "fun" in learning! Many exhibitors also offer product and service "pilots," or trials either at no charge, or for a significant discount. These will be added to our website right up until the event week, so check ahead of time and visit their booth to win! Registration, meals and parking are free for public sector personnel, higher education and related non-profits. Re-certification credits are available. Visit www.mass.gov/eppfair for more details and to register. Come see why this event attracts purchasers and managers from all over the country as well as Massachusetts and its neighboring states. ■

Municipal Fiscal Calendar

October 1

Collector: Mail Semi-Annual Tax Bills. For communities using the regular semi-annual payment system, actual tax bills or optional preliminary bills should be mailed by this date.

Taxpayer: Semi-Annual Preliminary Tax Bill — Deadline for Paying Without Interest. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the preliminary tax payment without interest in communities using the annual preliminary tax billing system, unless the bills were mailed after August 1. If mailed after August 1, the payment is due November 1, or 30 days after the bills were mailed, whichever is later.

Taxpayer: Last Date to File Application to Have Land Valued and Taxed as Agricultural/ Horticultural Land or Recreational Land, M.G.L. Ch. 61A and Ch. 61B.

October 15

Superintendent: Submit School Foundation Enrollment Report to DOE.

October 31

Accountant: Submit Schedule A for Prior Fiscal Year. This report is a statement of the revenues received, expenditures made and all other transactions related to the town's finances during the previous fiscal year. The Schedule A classifies revenues and expenditures into detailed categories that will provide information essential for an analysis of revenues and expenditures generated by various departments. This data, like other financial information reported to DOR, is entered into DOR's Municipal Data Bank; as such, the Department may provide time series, comparative and other types of analyses at the request of a city or town. This information is also sent to the US Census Bureau and eliminates a prior federal reporting requirement. Failure to file by October 31 may result in withholding major distributions of state aid until the Schedule A is accepted by BOA.

Selectmen: Begin Establishing Next Fiscal Year Budget Guidelines and Request Department Budgets.

Assessors: Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for annual preliminary tax bill communities). A community that uses the annual preliminary tax bill system (on a quarterly or semi-annual basis) should begin gathering tax recap information in order to have enough time for the tax rate to be set and tax bills mailed by December 31. See August's Complete Tax Rate Recapitulation Sheet.

November 1

Taxpayer: Semi-Annual Tax Bill — Deadline for First Payment. According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the first half semiannual tax bills or the optional preliminary tax bills without interest, unless bills were mailed after October 1, in which case they are due 30 days after mailing.

Taxpayer: Semi-Annual Tax Bills — Application Deadline for Property Tax Abatement. According to M.G.L. Ch. 59, Sec. 59, applications for abatements are due on the same date as the first actual tax installment for the year.

Taxpayer: Quarterly Tax Bills — Deadline for Paying 2nd Quarterly Tax Bill Without Interest.

Treasurer: Deadline for Payment of First Half of County Tax.

November 15

Treasurer: First Quarter Reconciliation of Cash.

DOE: Notify Communities/Districts of Any Prior Year School Spending Deficiencies. By this date, or within 30 days of a complete End of Year Report (see September 30), DOE notifies communities/districts in writing of any additional school spending requirements.

November 30

Selectmen: Review Budgets Submitted by Department Heads. This date will vary depending on dates of town meeting.

December 15

Taxpayer: Deadline for Applying for Property Tax Exemptions for Persons. If tax bills are mailed after September 15, taxpayers have 3 months from the mailing date to file applications for exemptions.

Accountant/Superintendent/School Committee: Submit Amendments to End of School Year Report to DOE. Last filing date to impact next year's Chapter 70 State Aid.

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 Recommendation for Review by Finance Committee.

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

Collector: Deadline for Mailing Actual Tax Bills. For communities using the annual preliminary billing system on a quarterly or semiannual basis, the actual tax bills should be mailed by this date.

City & Town
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