



# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

*Supporting a Commonwealth of Communities*

## Proposition 2 ½ Ballot Vote Results

*What are they and how to enter them?*

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Nov 14, 2024



# Proposition 2 ½ Ballot Vote Results

## Agenda

- What is Proposition 2 ½?
- What are Proposition 2 ½ Ballot Questions?
- What are the different types of Ballot Questions?
- What happens with the tax rate if vote results are not entered into Gateway?
- What information is required for vote submission?
- How do clerks enter Proposition 2 ½ ballot vote results into Gateway?
- Additional resources



# Proposition 2 ½ Ballot Vote Results

## What is Proposition 2 ½?

- ❑ Proposition 2 ½ refers to a Massachusetts law that limits the amount of property tax revenue a city/town may raise to fund municipal and school operations
- ❑ This property tax revenue limitation is called the **Annual Levy Limit**
- ❑ Proposition 2 ½ **limits** how much the Annual Levy Limit can be increased from year-to-year
- ❑ Proposition 2 ½ **allows** a city/town to **increase/reduce** its Annual Levy Limit, if approved by voters



# Proposition 2 ½ Ballot Vote Results

## What are Proposition 2 ½ ballot questions?

### Definition:

- Allow a city/town to **increase/reduce** its Annual Levy Limit, if approved by voters

### Purpose:

- Give voters direct control over significant tax increases or reductions
- Address budget needs, fund capital improvements, or reduce tax burdens

### Process:

- Questions are placed on the ballot by majority vote of the selectboard or city council
- Majority voter approval is required for the tax increases or reductions to take effect

# Proposition 2 ½ Ballot Vote Results

## What are the different types of Ballot Questions?

- Overrides** – permanently increase the annual levy limit for operating costs
- Stabilization Fund Override** – an increase to the annual levy limit to fund a special purpose stabilization fund
- Underrides** – permanently decrease the annual levy limit
- Exclusions** – temporarily increases tax revenue beyond the annual levy limit
  - Debt Exclusions** – funds borrowing costs (for the life of the debt service) for specific projects
  - Capital Expenditure Exclusions** – funds capital projects within a single fiscal year

# Proposition 2 ½ Ballot Vote Results

## What are the different types of Ballot Questions? - Overrides

### Definition:

- An override is a vote to **permanently increase** the community's property tax annual levy limit beyond the 2 ½% annual increase allowed by Proposition 2 ½
- This increase becomes part of the tax base for calculating the current and future fiscal years' annual levy limits

### Purpose:

- Used to raise additional funds for **recurring expenses**, such as budgets for schools, police, fire or other general operating costs.
- Helps to maintain or expand public services that are underfunded within the existing budget constraints

# Proposition 2 ½ Ballot Vote Results

## What are the different types of Ballot Questions? - Stabilization Fund Override

### Definition:

- A stabilization fund override is a vote to **temporarily increase** the community's annual levy limit beyond the 2 ½% allowed by Proposition 2 ½
- This increase **does not** become part of the base for calculating future levy calculations
- Funding beyond the initial fiscal year requires approval from the city council/select board

### Purpose:

A stabilization fund override provides a dedicated funding source to fund stabilization funds, that will:

- Build or augment reserves
- Provide financial preparedness
- Support long term planning



# Proposition 2 ½ Ballot Vote Results

## What are the different types of Ballot Questions? - Overrides

### Definition:

- An override is a vote to **permanently decrease** the community's property tax annual levy limit
- This reduction becomes part of the tax base for calculating the current and future fiscal years' annual levy limits

### Purpose:

- Used to reduce the tax burden on property owners by limiting the amount of revenue the municipality can collect
- Often pursued when there is a desire to curtail government spending or when the community believes it can meet its needs with less tax revenue





# Proposition 2 ½ Ballot Vote Results

## What are the different types of Ballot Questions? - Debt Exclusions

### Definition:

- A debt exclusion allows a community to raise property taxes above the annual levy limit and levy ceiling to pay for debt service (principal and interest) on a specific project
- The increase is **temporary** and only lasts until the debt service associated with the project is fully paid off

### Purpose:

- Used to fund large capital projects, such as building a new school, fire station, or other significant infrastructure improvements
- Allows the community to finance these projects without permanently increasing the annual levy limit

# Proposition 2 ½ Ballot Vote Results

## What are the different types of Ballot Questions? - Capital Expenditure Exclusions

### Definition:

- A capital expenditure exclusion allows a community to raise property taxes above the annual levy limit and levy ceiling **for a specific fiscal year** to fund capital projects
- The increase is **temporary** and applies only to the fiscal year specified in the ballot question

### Purpose:

- Used to fund one-time capital expenditures, such as equipment purchases, building repairs, or other non-recurring projects
- Provides a way to address immediate capital needs without permanently increasing the annual levy limit

# Proposition 2 ½ Ballot Vote Results

## What happens with the tax rate if vote results are not entered into Gateway?

- ❑ When the ballot vote is accurately entered into Gateway by the City/Town Clerk, it ensures that the impact of the vote is reflected on the Levy Limit calculation form. This proactive step guarantees that the community stays within its annual levy limit, enabling a smooth tax rate setting process.
- ❑ If the **vote is not promptly entered into Gateway**, the community may face delays in setting its tax rate.



# Proposition 2 ½ Ballot Vote Results

What information is required for vote results submission?

- ❑ Copy of the specimen ballot from the election
- ❑ Certified results of the vote
- ❑ Copy of the Town Meeting / City Council appropriation/approval vote

**OFFICIAL BALLOT**  
ANNUAL TOWN ELECTION  
GREAT BARRINGTON, MASSACHUSETTS  
PRECINCTS A, B, C & D  
TUESDAY, MAY 10, 2022

*Stephen L. Mason*  
TOWN CLERK

**INSTRUCTIONS TO VOTERS**  
A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●  
B. Follow directions as to the number of candidates to be marked for each office.  
C. To vote for a person whose name is not printed on the ballot, write the candidate's name and address on the line provided and completely fill in the OVAL.

MODERATOR	FINANCE COMMITTEE	LIBRARY TRUSTEES
One Year Vote for ONE MICHAEL OWEN WISE 100 Great Street Candidates for Moderator (Write in)	Three Years Vote for TWO MILENA CERNA 100 Great Street Candidates for Finance MADONNA MEADHER 100 Great Street (Write in)	Two Years Vote for ONE CAROL J. MCGURCHY 100 Great Street (Write in)
SELECTBOARD	(Write in)	PLANNING BOARD
Three Years Vote for TWO STEPHEN C. BANNON 100 Great Street Candidates for Selectboard LEIGH SUSAN DAVIS 100 Great Street Candidates for Selectboard (Write in)	Three Years Vote for TWO LAUREN E. CLARK 100 Great Street Candidates for Finance RUBY CHANG 100 Great Street (Write in)	Three Years Vote for TWO JEREMY K. HIGA 100 Great Street Candidates for Planning BRANCEE K. NELSON 100 Great Street Candidates for Planning (Write in)
BOARD OF HEALTH	(Write in)	ZONING BOARD OF APPEALS
Three Years Vote for ONE MICHAEL D. LANOUÉ 100 Great Street Candidates for Health (Write in)	(Write in)	Three Years Vote for ONE CAROLYN S. IVORY 100 Great Street Candidates for Zoning (Write in)

**BALLOT QUESTION**

Shall the Town of Great Barrington be allowed to exempt from the provisions of proposition two and one-half, so called, the amounts required to pay for the bond issued in order to make various improvements to Town Hall Campus, Claire Trigue Senior Center Parking Lot and Ramsdell Library, and for the payment of all other costs incidental and related thereto.

YES

NO



# Proposition 2 ½ Ballot Vote Results

## How do clerks enter Proposition 2 ½ ballot votes into Gateway?

- Log into Gateway: <https://dlsgateway.dor.state.ma.us/gateway>

**Welcome to**  
Massachusetts Division of Local Services Gateway

DLS Gateway offers local officials an immediate way to enter data and verify submission status across all the regulatory review programs administered by Division of Local Services. The following online services are currently available:

**LOG IN**  
Enter your User Name and Password.

User Name

Password

GO

Forgot password?  
Forgot user name?

- Proposition 2 ½ votes are under the Taxrate Tab, Tax Rate Finance section

**The five possible types of votes that you need to enter are all located here.**

Tracking	Certification	Taxrate
Help Mode		
+ Tax Rate - Assessments		
- Tax Rate - Finance		
A-1 Offset Receipts		
A-2 Enterprise Funds		
A-4 CPF		
B-1 Free Cash		
B-2 Other Funds		
OL-1 Overlay		
DE-1		
Tax Title		
Levy Limit		
LA-5 Options & Certification		
Letter in Lieu of Balance Sheet		
Tax Rate Recap		
Tax Rate Page 3 Support		
Tax Rate Checklist		
Pro Forma Recap		
Pro Forma Page 3 Support		
Votes - Debt Exclusion		
Votes - Override		
Votes - Underride		
Votes - Capital Exclusion		
Votes - Stabilization Fund		

# Proposition 2 ½ Ballot Vote Results

## How do clerks enter Proposition 2 ½ ballot votes into Gateway? - Debt Exclusion

Only enter information in this form if you had a **Debt Exclusion** ballot vote.

1. Navigate to the “Votes – Debt Exclusion” screen
2. Enter requested information:  
Vote Taken Date, Win/Loss, Yes/No Count, Purpose of Vote, Department Name
3. Upload the specimen ballot and results
4. Upload City Council/Town Meeting vote approving the issuance of debt
5. To add signature, click the clerk signature checkbox
6. Click **Save**
7. Click **Submit**

**Deleting Votes** – only delete votes you entered in error, do not delete any existing votes – if in doubt contact DLS Gateway support.

### Vote - Debt Exclusion

Report Debt Exclusion Vote(s)

VOTE\_002 | Prior year taxrate set. Both WIN and LOSS votes can be entered/edited

Status: FORM APPROVED    Unlock for DLS    Unlock for Community  
Jurisdiction: [dropdown]    Fiscal Year: 2025    Go

Status	Del	Vote Taken Date	Win/Loss	Yes Count	No Count	Purpose of Vote	Department Name	Applicable FY
Attached	<input type="checkbox"/>	03/01/1983	WIN	1430	606	SEWERS	PUBLIC WORKS AND FACILITIES	1990
Attached	<input type="checkbox"/>	03/01/1986	WIN	1465	1152	LIBRARY	CULTURE AND RECREATION	2000
Attached	<input type="checkbox"/>	11/08/1988	WIN	3450	2755	construct sewer lines in all non-sew area	PUBLIC WORKS AND FACILITIES	2000
Attached	<input type="checkbox"/>	06/11/2016	WIN	1090	968	Bonds to pay for road repair, reconstruction and m	GENERAL GOVERNMENT	2019
	<input type="checkbox"/>	12/07/2019	WIN	960	913	Bonds for new [redacted] School	SCHOOL	2021
	<input type="checkbox"/>	04/08/2023	LOSS	765	905	Rockland Fire Station	PUBLIC SAFETY	2024

Showing 1 to 18 of 18 entries

Clerk certified copy of the specimen ballot and results are required for submission.

### Comments

Comments	Is Community Accessible
No comments to display.	

### Current Documents

Name	Is Community Visible	Action
SAMPLE BALLOT 4:13:24	<input checked="" type="checkbox"/>	

### Signatures

Clerk

# Proposition 2 ½ Ballot Vote Results

## How do clerks enter Proposition 2 ½ ballot votes into Gateway? - Override

Only enter information in this form if you had an **Override** ballot vote.

1. Navigate to the “Votes – Override” screen
2. Enter requested information:  
Vote Taken Date, Win/Loss, Yes/No Count, Purpose of Vote, Department Name, Amount Approved, Pyramid Vote
3. For most entries pyramid vote will be “N”, but if you community voted the override as pyramid or tier then you would switch to “Y”
4. Upload the specimen ballot, results, and related council/town meeting appropriation
5. To add signature, click the clerk signature checkbox
6. Click **Save**
7. Click **Submit**

**Deleting Votes** – only delete votes you entered in error, do not delete any existing votes – if in doubt contact DLS Gateway support.

### Vote - Override

Report Override Vote(s)

VOTE\_001 | Final Tax Rate set. Only LOSS votes can be entered/edited

Status: FORM APPROVED

Unlock for DLS

Unlock for Community

Jurisdiction [redacted] Fiscal Year 2025 Go

Vote Taken Date	Win/Loss	Yes Count	No Count	Purpose of Vote	Department Name	Applicable FY	Amount	Pyramid Vote
06/27/2024	LOSS	224	256	Human Resource Coordinator	GENERAL GOVERNMENT	2025	113,158	N

Showing 1 to 1 of 1 entries

Clerk certified copy of the specimen ballot and results are required for submission.

#### Comments

Comments	Is Community Accessible
No comments to display.	

#### Current Documents

Name	Is Community Visible	Action
Town Clerk Votes-2024 Special Town Election & Ballot	<input checked="" type="checkbox"/>	Delete Add Comment

#### Signatures

Clerk

[redacted] M

# Proposition 2 ½ Ballot Vote Results

## How do clerks enter Proposition 2 ½ ballot votes into Gateway? - Override

Only enter information in this form if you had an **Override** ballot vote.

1. Navigate to the “Votes – Override” screen
2. Enter requested information:  
Vote Taken Date, Win/Loss, Yes/No Count, Purpose of Vote, Department Name, Amount Approved, Pyramid Vote
3. Enter Override amount as a negative.
4. For most entries pyramid vote will be “N”, but if you community voted the override as pyramid or tier then you would switch to “Y”
5. Upload the specimen ballot and results
6. To add signature, click the clerk signature checkbox
7. Click **Save**
8. Click **Submit**

**Deleting Votes** – only delete votes you entered in error, do not delete any existing votes – if in doubt contact DLS Gateway support.

### Votes - Override

Report Override Vote(s)

**VOTE\_001** | Final Tax Rate set. Only LOSS votes can be entered/edited

Status: FORM APPROVED Unlock for DLS Unlock for Community

Jurisdiction: [Redacted] Fiscal Year: 2025 Go

Vote Taken Date	Win/Loss	Yes Count	No Count	Purpose of Vote	Department Name	Applicable FY	Amount	Pyramid Vote
03/04/2021	WIN	262	22	reduce the amount of RE and PP	GENERAL GOVERN	2022	-97,763	N

Showing 1 to 1 of 1 entries

Clerk certified copy of the specimen ballot and results are required for submission.

#### Comments

Comments	Is Community Accessible
No comments to display.	

#### Current Documents

Name	Is Community Visible	Action
Town Clerk Votes-2024 Special Town Election & Ballot	<input checked="" type="checkbox"/>	<span>Delete</span> <span>Add Comment</span>

#### Signatures

Clerk

[Redacted] M



# Proposition 2 ½ Ballot Vote Results

## How do clerks enter Proposition 2 ½ ballot votes into Gateway? – Capital Exclusion

Only enter information in this form if you had a **Capital Exclusion** ballot vote.

1. Navigate to the “Votes – Capital Exclusion” screen
2. Enter requested information:  
Vote Taken Date, Win/Loss, Yes/No Count, Purpose of Vote, Department Name, Amount Approved
3. Upload the specimen ballot, results, and related council/town meeting appropriation
4. To add signature, click the clerk signature checkbox
5. Click **Save**
6. Click **Submit**

**Deleting Votes** – only delete votes you entered in error, do not delete any existing votes – if in doubt contact DLS Gateway support.

### Votes - Capital Exclusion

Report Capital Exclusion Vote(s)

**VOTE\_002** | Prior year taxrate set. Both WIN and LOSS votes can be entered/edited

Status: FORM APPROVED

Unlock for DLS

Unlock for Community

Jurisdiction: [Redacted] Fiscal Year: 2025

Vote Taken Date	Win/Loss	Yes Count	No Count	Purpose of Vote	Department Name	Applicable FY	Amount
04/11/2024	WIN	425	130	Purchase parcel of land	GENERAL GOVERNMENT	2025	1,550,000

Clerk certified copy of the specimen ballot and results are required for submission.

### Comments

Comments	Is Community Accessible
No comments to display.	

### Current Documents

Name	Is Community Visible	Action
scan0229	<input checked="" type="checkbox"/>	Delete Add Comment
[Redacted] Cap Ex Email	<input type="checkbox"/>	Delete Add Comment

### Signatures

Clerk

[Redacted]

# Proposition 2 ½ Ballot Vote Results

## How do clerks enter Proposition 2 ½ ballot votes into Gateway? – Stabilization Fund

Only enter information in this form if you had a **Stabilization Fund** ballot vote.

1. Navigate to the “Votes – Stabilization Fund” screen
2. Enter requested information:  
Vote Taken Date, Win/Loss, Yes/No Count, Purpose of Vote, Department Name, Amount Approved
3. Upload for:
  - **NEW:** specimen ballot, results, council/town meeting appropriation and vote to create fund
  - **EXISTING:** Council, selectboard vote to fund account
4. To add signature, click the clerk signature checkbox
5. Click **Save**
6. Click **Submit**

**Deleting Votes** – only delete votes you entered in error, do not delete any existing votes – if in doubt contact DLS Gateway support.

### Votes - Stabilization Fund Report Stabilization Fund Override

VOTE\_002 | Prior year taxrate set. Both WIN and LOSS votes can be entered/edited

Status: FORM APPROVED    Unlock for DLS    Unlock for Community

Jurisdiction: [Redacted]    Fiscal Year: 2025    Go

Vote Taken Date	Win/Loss	Yes Count	No Count	Purpose of Vote	Department Name	Applicable FY	Amount
06/19/2008	WIN	125	85	funding equipment and stabilization fund	GENERAL GOVERNMENT	2025	268,976

Showing 1 to 1 of 1 entries

Clerk certified copy of the specimen ballot and results are required for submission.

#### Comments

Comments	Is Community Accessible
No comments to display.	

#### Current Documents

Name	Is Community Visible	Action
CapStabFY25Vote	<input checked="" type="checkbox"/>	Delete    Add Comment

#### Signatures

Clerk

[Redacted]

# Proposition 2 ½ Ballot Vote Results

## Additional resources

- ❑ **DLS Gateway Support:** [dlsgateway@dor.state.ma.us](mailto:dlsgateway@dor.state.ma.us)
- ❑ [Proposition 2 ½ Ballot Questions Requirements and Procedures](#)
- ❑ [Levy Limits: A Primer on Proposition 2 ½](#)
- ❑ [Proposition 2/1/2 video series:](#)

