



# The Commonwealth of Massachusetts 0417

AUDITOR OF THE COMMONWEALTH

DIVISION OF LOCAL MANDATES

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BOSTON, MASSACHUSETTS 02111

A. JOSEPH DENUCCI  
AUDITOR

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October 7, 2004

Mr. David G. Cressman, Town Manager  
Town of Tewksbury  
Town Hall  
1009 Main Street  
Tewksbury, Massachusetts 01876

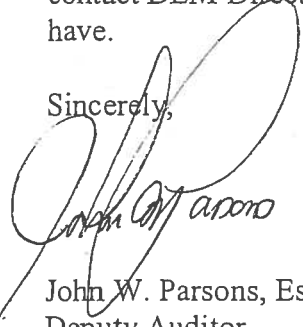
Dear Mr. Cressman:

Auditor DeNucci asked that I respond to your letter on behalf of the Tewksbury Board of Selectmen regarding the Department of Revenue (DOR) requirement that assessors make interim adjustments to property values, when warranted. Specifically, you ask whether this requirement is subject to the state funding provisions of the Local Mandate Law, G. L. c. 29, s. 27C. The Auditor's Division of Local Mandates (DLM) recently addressed this matter at the request of State Senator Richard T. Moore, and concluded that the Local Mandate Law does not apply in this case. This is because the Local Mandate Law applies only to obligations imposed on cities and towns on or after January 1, 1981, and the duty to determine the fair cash valuation of property on an annual basis dates back at least to the 1960's. For those communities that have not been making interim adjustments, this may appear to be a new requirement, because DOR has not consistently enforced this provision of G. L. c. 59, s. 2A. Nonetheless, based upon applicable case law, DLM concluded that the lack of prior enforcement does not lessen the fact that the basis of this requirement lies in pre-1981 law. The enclosed copy of our reply to Senator Moore further explains this conclusion.

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I thank you for bringing your concerns to our attention. Although this conclusion is not positive for you, I encourage you to contact us with future matters that may arise. Please contact DLM Director, Emily Cousens, with further questions or comments you may have.

Sincerely,

A handwritten signature in black ink, appearing to read "John W. Parsons". The signature is stylized with large, sweeping loops and is positioned to the left of the typed name.

John W. Parsons, Esq.  
Deputy Auditor  
Division of Local Mandates

Enclosure