DLS

DIVISION OF LOCAL SERVICES

MA DEPARTMENT OF REVENUE

Supporting a Commonwealth of Communities

"What's New in Municipal Law"

2022

Recent Legislation

Community Preservation Act (CPA)

An Act Making Appropriations for the Fiscal Year 2022 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements
Chapter 24 of the Acts of 2021
Effective July 1, 2021

- **§ 22 – *Rail Trail***
- **Amends G.L. c. 44B, § 5(b); DLS *City and Town* 10/7/21**
- **Allows, with proper approvals, appropriations from CPA funds to build rail trails over abandoned railroad tracks**
- **Notwithstanding possible right of reversion to railroad**
- **Provides an exception to G.L. c. 44B, § 12(a), which otherwise requires that real property interests obtained by CPA funds are bound by a permanent restriction and to G.L. c. 44B, § 2 for interests less than 30 years**

Recent Legislation

Municipal Finance

Act relative to immediate COVID-19 recovery needs
Chapter 102 of the Acts of 2021
Effective December 13, 2021

- §§ 20-29 –*Modernizing Municipal Finance and Government Amendments*
- DLS City and Town 1/20/22
- Amends G.L. c. 61A, § 2A
  - Energy Facilities Reference Error
- Amends G.L. c. 59, § 18
  - Personal Property Terminology
- Amends G.L. c. 218, § 21
  - Clarification Language Added
- Amends G.L. c. 44, § 28A
  - Regional School Districts Financing Leases Reference Error

Act relative to immediate COVID-19 recovery needs, Cont'd.

- Amends G.L. c. 44, § 63
  - Sale of Real Estate Proceeds Reference Error
- Amends G.L. c. 44, § 31
  - Defining What Constitutes a Final Judgment
- Amends G.L. c. 44, § 20
  - Bond and Note Premiums (net issuance costs)
  - Premium received on notes must be applied to the first payment of interest on the notes
  - Premiums received on a borrowing for which Proposition 2½ debt exclusion has been approved at the time of sale must be used for project costs and reduce the borrowing

Act relative to immediate COVID-19 recovery needs, Cont'd.

- G.L. c. 44, § 20 Cont'd.
  - Bond and Note Premiums (net issuance costs)
  - Premiums received on a borrowing for which Proposition 2½ debt exclusion has not been approved can still be used:
    - for project costs and reduce the borrowing
    - capital purposes (amendment removes requirement that each premium reserved for capital purposes be appropriated for a purpose for which the municipality could borrow for an equal or greater term than the borrowing and lets the premiums be appropriated for any borrowable purpose)

Act relative to immediate COVID-19 recovery needs, Cont'd.

- **G.L. c. 44, § 20 Cont'd.**
  - **Bond and Note Premiums (net issuance costs)**
  - **Borrowing authorizations no longer are required to expressly provide for the application of a premium to project costs and to reduce the amount of the borrowing authorization by the same amount**
  - **Bonds premiums not in excess of $50,000 may be applied, with the approval of the CEO, for the payment of indebtedness**
- **IGR 2022-1 PREMIUMS AND SURPLUS PROCEEDS FOR PROPOSITION 2½ EXCLUDED DEBT**
- **IGR 2022-2 BORROWING**

Recent Legislation

Blind Exemptions

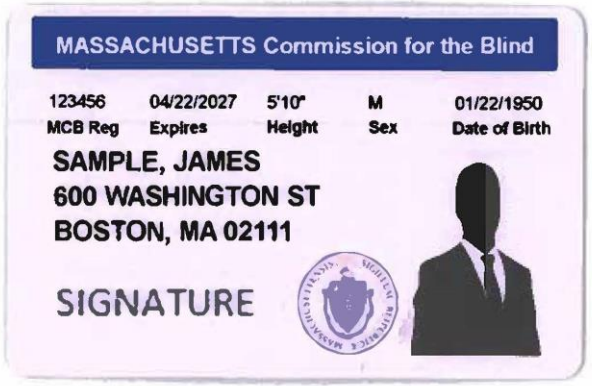
Massachusetts Commission for the Blind (MCB)
Policy Change
Effective FY23

- **Massachusetts Commission for the Blind identification and certificate of blindness cards will serve as the equivalent of the Certificate of Blindness for exemption purposes**
- **Affected statutes**
  - **G.L. c. 59, § 5(37)**
  - **G.L. c. 59, § 5(37A)**
  - **G.L. c. 60A, § 1**
- **To establish legal blindness, with each year's application, applicant must submit a current "Certificate of Legal Blindness" or, now, a current "identification and certificate of blindness card" from the Massachusetts Commission for the Blind**

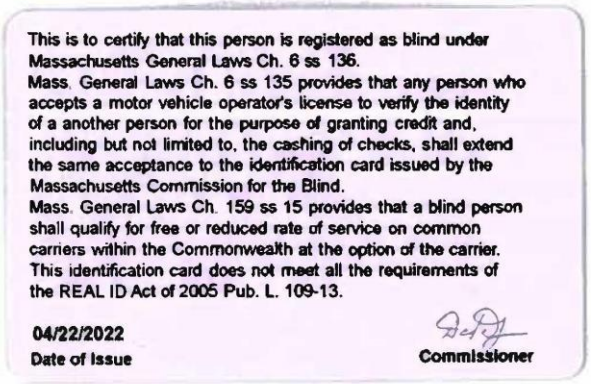
Massachusetts Commission for the Blind (MCB)
Sample ID Card

Massachusetts Commission for the Blind (MCB)

Identification Card Sample.



FRONT



BACK

Recent Legislation

Assessor Qualifications

830 CMR 58.3.1: Qualifications of Assessors
Regulation Change
Effective September 16, 2022

- **Assessors need to complete and receive certification for the online DLS' Course 101 within one year of election or appointment, as opposed to two years**
- **Does not apply to:**
  - **any assessor who is a Massachusetts Accredited Assessor, Residential Massachusetts Assessor or has been awarded a Certified Massachusetts Assessors certificate by the MAAO or**
  - **any person who held office on October 6, 1980 as an assessor, and who is in office as of the effective date of 830 CMR 58.3.1, and who serves in a city or town whose city council, town council, or board of selectmen has accepted the provisions of Chapter 416 of the Acts of 1980**

Recent Legislation

Veterans' Cost of Living Adjustment

AN ACT MAKING APPROPRIATIONS FOR FISCAL YEAR 2022 TO PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND FOR CERTAIN OTHER ACTIVITIES AND PROJECTS

Chapter 42 of the Acts of 2022

Effective April 1, 2022

- **§ 66 – Veterans' Cost of Living Adjustment**
- **For FY 22 only, provides an exemption to G.L. c. 44, § 53 in order to classify certain veteran payments as special revenue funds**
- **The Department of Veterans Services issued supplemental payments to c/t's for additional monthly COLA payments to veterans receiving G.L. c. 115 benefits**
- **Therefore, the COLA may be placed in a special revenue fund on the c/t balance sheet and expended w/o appropriation for the intended purpose**

Recent Legislation

Chapterlands

An Act driving clean energy and offshore wind
Chapter 179 of the Acts of 2022
Effective August 11, 2022

- §§ 41-42
- Amends G.L. c. 61A, § 2A
  - Allows agricultural/horticultural designation for land that simultaneously contains a renewable energy generating source that qualifies for a solar incentive program developed by the Department of Energy Resources
  - Adds change of use for this particular category to the rollback tax provision and increases rollback recapture from 5 to 10 years only for this category
  - Applicable for FY24

Recent Cases

Property Taxes

Brayton Point Energy, LLC v. Somerset,

101 Mass. App. Ct. 466 (App. Ct. 7/19/22)

- **Appeal from ATB, question “whether "disregarded entities" – entities that are not classified as separate from their owners for purposes of paying Massachusetts corporate excise taxes - are nonetheless business corporations subject to the excise tax under G. L. c. 63, § 39”**
- **If are a business corp, taxpayers’ personal property counted toward the corporate excise and they correspondingly qualified for exemption from local property taxes on coal/fuel oil that it owned and vice versa**
- **ATB denied exemption, Court affirmed**

Brayton Point Energy, LLC v. Somerset, Cont'd.

- **Facts:**
  - **FY18, the town issued property tax bill to Brayton**
  - **Value of personal property was $89 million which included $55,699,775 for the coal and fuel oil**
  - **$1,601,925 of the tax bill was attributable to the coal and fuel oil**
  - **Denied abatement by assessors**

Brayton Point Energy, LLC v. Somerset, Cont'd.

- **Court:**
  - **To qualify for exemption, business corp must be subject to tax under G. L. c. 63, § 39 per G. L. c. 59, § 5, Clause 16(2)**
  - **"Language is ambiguous since the tangible property of a disregarded entity is included in the measure of the excise tax imposed but only through the disregarded entity's owner and not through the disregarded entity itself"**
  - **"Based on the language of Clause 16(2) alone, it is unclear whether the Legislature considered this sort of pass-through taxation sufficient for purposes of the exemption"**

Brayton Point Energy, LLC v. Somerset, Cont'd.

- **Court Cont'd.:**
  - **In looking at the legislative history, the Court notes that before tax reform laws were enacted disregarded entities did not qualify as "foreign" or "domestic" corporations for the purposes of G.L. c. 63**
  - **And when the terms "foreign" and "domestic" were combined and changed into the term "business corporation" there is no indication that the prior treatment of disregarded entities was altered**
  - **Reform also intended to close corporate loopholes**

RCN Becocom LLC v. Comm'r of Revenue,
100 Mass. App. Ct. 802 (App. Ct. 4/1/22)

- Taxpayer appealed from the Appellate Tax Board's valuation of its telephone property
- Two issues on appeal:
  - Whether taxpayer had forfeited jurisdiction because of its incomplete return filing
  - Whether the Commissioner substantially overvalued the telephone property
- Jurisdiction is forfeited if the taxpayer does not "make the return required," but not if the taxpayer was unable to file for reasons beyond its control
- The Court found "significant force" in the Commissioner's critique of the initial filing but upheld the ATB's decision to allow jurisdiction

RCN Becocom LLC v. Comm'r of Revenue, Cont'd.

- **Because of pressure from the Commissioner on the taxpayer, he eventually obtained the required information from which to develop values**
- **Treasurer failed to sign the form as required, but Court affirmed the ATB's finding that the delayed filing was sufficient to avoid forfeiture because its validity was uncontested**
- **Court suggested that the question of forfeiture of jurisdiction was close and might plausibly go the other way**
- **Taxpayer did not apportion the challenged assessment of tax by municipality, which is how each valuation is required to be tested**

RCN Becocom LLC v. Comm'r of Revenue, Cont'd.

- **Taxpayer relied on allocated values from the bulk sale transaction undertaken to take RCN private**
- **Court faulted the taxpayer's valuation approach for neglecting "several layers of additional [analytical] steps … needed to derive … the supposed market value of the actual physical § 39 property in Massachusetts, much less the value of the particular § 39 property lying in each of the relevant eighteen municipalities." *Id.* at 812.**
- **Court stated that "us[ing] the over-all enterprise value … to determine the market value of a subset of its tangible assets is a potentially perilous undertaking." *Id.* at 812-13.**

RCN Becocom LLC v. Comm'r of Revenue, Cont'd.

- **Whether the taxpayer "ultimately carried its burden of demonstrating that the commissioner substantially overvalued its § 39 property" is mostly a question of fact for the ATB. *Id.* at 813.**
- **"[T]he [SJC] already has endorsed the methodology used by the commissioner …." *Id.* at 813.**
- **"In the end, RCN's vigorous protests that the commissioner substantially overvalued its § 39 property are reminiscent of the sheep that provides 'more cry than wool.'" Id. at 813.**

Springfield Rescue Mission v. Springfield Assessors,

No. 19-P-1629, Memo and Order Under Rule 23 (App. Ct. 2/5/21)

- **At issue before the Appeals Court was the eligibility of a religious organization for a Clause Eleventh exemption on property the city required it to move into**
- **Springfield Rescue Mission tended "the spiritual and physical needs of the less fortunate in the City of Springfield … since 1892." It was chartered as a "church corporation" in 1954**
- **In 2015 the city required the Mission to vacate its longtime headquarters on Bliss Street and relocate to a new facility to make room for the MGM casino. The city assured the organization that it would be relocated "at no cost."**

Springfield Rescue Mission v. Springfield Assessors, cont'd.

- **Subsidiary of MGM "Blue Tarp" purchased a property on Mill Street. The deed reflecting this ownership was recorded on December 1, 2014**
- **Blue Tarp executed a deed in favor of the Mission on the Mill St. Property on December 30, 2014.**
- **The Mission executed a deed in favor of Blue Tarp for the Bliss St. property on January 7, 2015**
- **Deeds were delivered to an escrow agent pending Blue Tarp's construction work on the new Mission facility on Mill St.**
- **Both deeds were subsequently recorded on October 15, 2015**

Springfield Rescue Mission v. Springfield Assessors, cont'd.

- **The city sent the FY 2016 3rd and 4th quarterly "actual tax bills" for the Mill St. property to the Mission, maintaining that it did not own the property on the 7/1/15 qualification date so as to be eligible for exemption**
- **Blue Tarp and the Mission intended to transfer the properties to each other when the deeds were executed**
- **City argued that it was entitled to rely on record ownership per 59:11**
- **Substantial evidence supported the ATB's determination that the Mission was the legal owner of the Mill St. property on 7/1/15**

Springfield Rescue Mission v. Springfield Assessors, cont'd.

- **Appeals Court upheld the ATB's finding that delivery of the deeds to the escrow agent effected a transfer of title, well before the 7/1/15 qualification date for the exemption**
- **Recording a deed is not necessary "to validly transfer legal title."**
- **Record ownership is not required to qualify for the Clause Eleventh exemption**
- **Substantial evidence supported the finding that the City and the assessors had actual knowledge of the change of ownership of the Mill St. property before 7/1/15**
- **Abatement ordered**

Western MA Elec. Co. v. Springfield Assessors,

No. 21-P-596, Memo and Order Under Rule 23 (App. Ct. 4/1/22)

- **Taxpayer challenged assessment of its utility property at an amount higher than net book value**
- **Appellate Tax Board ruled against the taxpayer's abatement claim:**
  - **Argument that there were no special circumstances to induce a buyer to pay more than net book value**
  - **Fair cash value equaled net book value**
- **Appeals Court affirmed the ATB and found special circumstances to justify assessing at a value greater than net book value**
- **Taxpayer dredged up arguments previously rejected by the ATB and the Appeals Court**

Western MA Elec. Co. v. Springfield Assessors, cont'd.

- **Appeals Court observed that the Dept of Public Utilities changed its policies in 1994 to make investments in utility companies more attractive. *See Boston Gas Co. v. Assessors of Boston*, 458 Mass. 715 (2011)**
- **DPU announced that it would no longer follow the practice of denying recovery of an acquisition premium *per se***
- **DPU policy change gave rise to special circumstances**
- **Presence of special circumstances operated to shift the burden of proof onto the taxpayer to demonstrate fair cash value**

Western MA Elec. Co. v. Springfield Assessors, cont'd.

- **Taxpayer introduced testimony of experts who said they were unaware of any instances where recovery of an acquisition premium had been approved**
- **DPU policy change entailed the possibility of an acquisition premium being allowed for recovery in electric rates on a "case-by-case" basis, even though utility companies were not given across-the-board approval**
- **Fact of policy change constituted "special circumstances" potentially opening the door to recovery of amounts paid in addition to carry-over basis**

Westervelt c/o Sail Martha's Vineyard, Inc. v. Oak Bluffs Assessors,

Mass ATB Findings of Fact and Report Docket No. F334981 (9/29/21)

- **Taxpayer appealed to ATB arguing that a .326-acre parcel improved with a four-bedroom house was exempt from tax under 59:5[3]**
- **Taxpayer's mission is providing sailing education to approximately 400-500 students each summer**
- **The sailing program is offered during the summer season for free to every student on Martha's Vineyard**
- **Taxpayer provides the equivalent of more than $100,000 in free lessons a year**

Westervelt c/o Sail Martha's Vineyard, Inc. v. Oak Bluffs Assessors, Cont'd.

- Lessons conducted at taxpayer's boathouse across the street from the subject property
- Instructors come mostly from off the island and housing for them for the summer season is a major concern given prices on the Vineyard
- Purchase of subject property allowed taxpayer to offer housing to its sailing instructors
- Adequate staff housing allows the taxpayer to carry out its mission
- Seasonal staff were in the property from June to September

Westervelt c/o Sail Martha's Vineyard, Inc. v. Oak Bluffs Assessors, Cont'd.

- Sailing equipment was stored at the house
- In the off-season the subject was leased to a local resident for a below-market rent
- The ancillary off-season rental was not inconsistent with charitable occupancy of the property
- ATB held that the taxpayer occupied the subject property for its charitable purposes during the fiscal years at issue
- Taxpayer was recognized as exempt
- Because the property was acquired after the due date for filing the Form 3ABC, its non-filing did not affect jurisdiction

Recent Cases

Domicile for Tax Purposes

Lay v. Lowell,

101 Mass. App. Ct. 15 (App. Ct. 4/28/22)

- **Plaintiff was in line to accede to the Lowell School Committee as a vacancy arose between election cycles**
- **Election Commission declared plaintiff ineligible to serve on the School Committee, finding that he was domiciled in Boston, not Lowell**
- **Plaintiff sought an injunction in Superior Court to stop the city from filling the vacancy with someone else**

Lay v. Lowell, Cont'd.

- City relied on a 12-year-old homestead declaration for a property he co-owned with his sister and payment of auto excise tax bill on a car he co-owned with his sister in the Brighton neighborhood of Boston
- The Commission ruled that residency for municipal election purposes was based on tax records, not the broader range of criteria relevant to domicile
- Lacking support in substantial evidence, the Commission's finding was rejected by the Superior Court, which was affirmed on appeal

Lay v. Lowell, Cont'd.

- **The Appeals Court found that "[t]he concept of 'residence' for purposes of voting and holding office equates with the concept of 'domicil'". *See* 101 Mass. App. Ct. at 22.**
- **Domicile in turn is "the place where a person dwells and which is the center of his domestic, social, and civil life." *See id.***
- **The elements to be considered in locating domicile "present a question of law", although the determination itself is a question of fact. *See id.***

Lay v. Lowell, Cont'd.

- **The Court rejected city's argument that a different standard applied to domicile determinations for "municipal election purposes" vs. "state jurisdictional purposes." *See id.* at 23.**
- **The Court deemed that plaintiff's domicile was in Lowell not Boston:**
  - **He owned residential property in Lowell and "was billed for utilities there;" "he used the Lowell property's address for his driver's license, medical documentation, credit card and bank accounts, personal correspondence …" *Id.* at 24.**

Lay v. Lowell, Cont'd.

- **The Court deemed that plaintiff's domicile was in Lowell not Boston:**
  - **He registered to vote in Lowell when he bought his property there and voted there regularly ever since**
  - **He successfully ran for city office in Lowell**
- **The Brighton property was occupied as a domicile by his sister, who registered their co-owned car in Boston**
- **The Court invoked the "'strong tradition of resolving voting disputes, where at all possible, in favor of the voter." *Id.* at 25.**

Recent Cases

Employment

Reuter v. Methuen,
489 Mass. 465 (4/4/22)

- **City terminated the employment of Reuter, a school custodian convicted of larceny**
- **On the termination date, City owed Reuter a total of $8,952.15 for accrued vacation time**
- **City paid Reuter the outstanding pay three weeks later, and not on the day of termination, as required by 149:148, the state Fair Wage Act**
- **149:148 requires treble damages for late payment of employee wages**
- **Reuter demanded damages of $23,872.40, for trebled vacation pay and attorneys fees**
- **City paid only trebled interest owed, $185.42**

Reuter v. Methuen, Cont'd.

- **Trial court agreed that City violated Wage Act, allowed trebling of 12% interest to Reuter for three weeks late payment but also attorneys fees of $75,695.76**
- **Both sides appealed, SJC took up appeal**
- **SJC analyzed the basis of 149:148 – law requires that employers must pay employees weekly or bi-weekly w/in six or seven days of end of pay period**
- **But Act requires that terminated employees "shall be paid in full [including vacation pay] on day of … discharge"**
- **SJC ruled that Methuen did violate Act**

Reuter v. Methuen, Cont'd.

- **A significant issue here is the remedy – "parties dispute the proper measure of damages for violations of … the Act … when the employer pays wages after the deadlines provided in the Act" … before an employee challenge**
- **Reasoning that the Act protects employees, the SJC held that "[t]he remedy for late payment is therefore not the trebling of interest payments on those wages as found by the trial judge, but the trebling of the late wages."**
- **The Act also provides for attorney fees**

Smith v. West Bridgewater,

No.21-P-108, Memo and Order Under Rule 23 (App. Ct. 3/11/22)

- **Pltf retired police officer filed 149:185(b) Whistleblower Protection Act case against Town, claiming he was not reappointed to his role as a Special Police Officer after he brought claims of officer misconduct to police chief**
- **Pltf claimed that he was confronted by sergeant superior after running the license plate status of a Selectboard member**
- **Selectboard member was previously pulled over for an expired registration and had a license plate attached that was not his own; pltf had questioned propriety of police action**

Smith v. West Bridgewater, Cont'd.

- **Sergeant and pltf had heated exchange on issue on pltf's running of traffic checks**
- **Trial court ruled against pltf, holding that he did not prove whistleblower retaliation**
- **Appeals Court agreed, analyzed elements of Whistleblower Protection Act, 149:185(b)**
- **Under 149:185(b), pltf must prove his confrontation with sergeant was a protected act, and that officer's interactions w/ sergeant led directly to his failure to be reappointed**
- **Appeals Court ruled that pltf did not prove these elements, nor could he prove causation; indeed, the loud exchange alone could be insubordination**

Newton v. CERB,
100 Mass. App. Ct. 574 (12/30/21)

- **City placed PD captain on leave w/ pay pending results of a physical and psychological "fitness for duty" evaluation**
- **Superior officers union requested bargaining over certain aspects of the evaluations; City did not comply with the union's request**
- **After undergoing both evaluations, PD captain returned to duty**
- **Union filed charge of prohibited practice with state DLR, claiming City had failed to bargain, per 150E, when it failed to bargain over procedure and process for fitness for duty evaluations**

Newton v. CERB, Cont'd.

- **Union further alleged that City had failed to give the union notice and hearing over a practice impacting the terms and conditions of employment and failure to bargain had City placed PD captain on leave w/ pay pending results of a physical and psychological "fitness for duty" evaluation**
- **DLR and, on appeal, CERB concluded that City failed to meet its obligation to engage in impact bargaining over the criteria and procedure for the fitness for duty exams required for captain's return to employment**
- **Appeals Court affirmed DLR and CERB**

Newton v. CERB, Cont'd.

- **Appeals Court stated that public employers are required to negotiate in good faith about wages, hours, standards or productivity and any other terms and conditions of employment**
- **Also, public employers are prohibited from refusing to collectively bargain with union representative when demanded, per 150E:6, 10**
- **Unilateral action w/o prior discussion can constitute an unlawful "failure to bargain" when there is a duty to do so**
- **Short of impasse, a public employer may not unilaterally implement mandatory subjects of bargaining w/o negotiation**

Newton v. CERB, Cont'd.

- **Appeals Court ruled that CERB had committed no error in determining that the impact and the means of implementing its requirement that the captain undergo fitness for duty evaluations were mandatory subjects of bargaining**
- **Accordingly, the City should have bargained with union on the evaluation means and uses, despite City's claim it had a compelling interest in ensuring safety of its officers**
- **While still ensuring a safe department, City nonetheless should have engaged in impact bargaining**

Berisha v. Sandwich,

No. 21-P-144 Memo and Order Under Rule 23
(App. Ct. 12/8/21)

- **Pltf DPW employee alleged Town violated State Whistleblower Protection Act, 149:185, by terminating his employment in retaliation for the reporting of safety concerns**
- **Pltf claimed he had reported health and safety concerns and violations of the CBA, and that Town retaliated against him by reprimanding him for trivial violations**
- **Town terminated Pltf, and arbitrator determined that Town had addressed safety reports, and there was no retaliation**
- **Pltf sued Town under 149:185, raising violations of Whistleblower Protection Act**

Berisha v. Sandwich, Cont'd.

- **Town moved to dismiss on the basis that the issue of retaliation had already been investigated by arbitrator, and pltf did not appeal arbitrator's ruling**
- **Trial judge allowed Town's motion to dismiss on grounds of issue preclusion, finding that the arbitrator had already determined termination was for just cause, and not due to retaliation**
- **At appeal, pltf alleged union forbade him to appeal arbitrator decision, and that issue preclusion should not be applied**
- **Appeals Court dismissed pltf's claim on the basis that he raised it the first time on appeal**

Savage v. Springfield,
No. 1679CV00364 (Superior Ct. 12/21/21)

- **Pltf FD district chief and ten taxpayers sued City, pursuant to 43B:14(2); 249:5; and G.L. c. 231A, to require that City enforce its residency ordinance, Chapter 73, Art. II, §§ 73-8 – 73-17 (RO), requiring City employees to be residents**
- **Pltf FD district chief had in earlier lawsuit claimed that black firefighters were denied promotional opportunities due to the City's failure to enforce the RO**
- **Initial complaint had sought to require that City terminate non-resident employees – Court dismissed that complaint**
- **Court: pltfs had standing for declaratory relief**

Savage v. Springfield, Cont'd.

- **Court ruled that City's enforcement of the RO had resulted in inconsistent interpretation and unequal results**
- **Court held as follows:**
- **RO grandfathering provision for persons hired before 3/17/95 was valid**
- **Provision in RO requiring automatic termination of non-exempt employees violates state law and is invalid – notice and hearing are required**
- **City must comply with RO and initiate annual filing of residency certificates; formally convene RO's Residency Compliance Commission for enforcement**
- **Give all employees notice of RO at hire**
- **Establish Residency Compliance Unit for investigations**

Recent Cases

Land Use/Property Rights

Comcann, Inc. v. Mansfield,

488 Mass. 291 (8/30/21)

- **In this case, Mansfield appeals a Land Court decision allowing a property owner and Comcann, Inc., a holder of a state provisional license and a town-issued special permit, to sell retail marijuana at its permitted medical marijuana location**
- **Commcan received from the state Cannabis Control Commission on July 12, 2016 its provisional license to open a Registered Marijuana Dispensary (RMD)**
- **Commcan and the Town entered into a Host Community Agreement for the RMD**
- **On December 14, 2016, the town's planning board granted a special permit for the RMD**

Comcann, Inc. v. Mansfield, Cont'd.

- **An abutter to Comcann subsequently filed an appeal to the RMD special permit at Superior Court**
- **A subsequent legislative amendment, 94G:3(a)(1), prohibited municipalities from using zoning to prevent RMD's from also selling, cultivating or manufacturing adult-use recreational marijuana if the RMD: a) was provisionally licensed by July 1, 2017; or b) "engaged in the cultivation, manufacture or sale" of marijuana**
- **On June 17, 2017, Commcan sent a letter to the Town's selectboard requesting that the board allow its sale of recreational marijuana**

Comcann, Inc. v. Mansfield, Cont'd.

- **Commcan asserted to the selectboard that its use of the property for adult recreational sale of marijuana was grandfathered, in accordance with 94G:3(a)(1), notwithstanding that non-medical sales of marijuana were not permitted in the zoning district at Concamm's location**
- **The selectboard subsequently denied Comcamm's request, stating that the pending abutter court appeal and resulting inability to construct its RMD facility, meant that Concann was not "engaged in the cultivation, manufacture or sale" of cannabis, to entitle it to the grandfathering provisions of 94G:3(a)(1)**

Comcann, Inc. v. Mansfield, Cont'd.

- **On appeal, the SJC rejected the selectboard's limited interpretation of 94G:3(a)(1)**
- **Instead, the SJC reasoned that Comcann was, in fact, engaging in the sale of medical cannabis because it has "…actively and continuously moved forward in [its] efforts to exercise the rights granted by [its] license."**
- **Specifically, the SJC held, Comcann was engaged in the sale of cannabis by obtaining a host community agreement and by opposing the abutter lawsuit to allow it to build its facility to commence cannabis sales**
- **Accordingly, the Town must allow retail marijuana sales at Comcann's dispensary**

West Street Associates v. Planning Board of Mansfield,
488 Mass. 319 (8/30/21)

- **Holding: Town bylaw was preempted by state law that waived non-profit requirement for marijuana dispensaries**
- **Takeaway: Cities and towns must comply with state law notwithstanding any local ordinance or bylaw to the contrary**

West Street Associates v. Planning Board of Mansfield, Cont'd.

- **Home Rule**
  - **Ability of cities and towns to self govern**
  - **Limitations**
- **Preemption**
  - **Federal Preemption**
  - **State Preemption**

West Street Associates v. Planning Board of Mansfield, Cont'd.

- **2012 Medical Marijuana Legalized in MA**
- **2016 Recreational Marijuana Legalized in MA and further codified in 2017**
- **In 2016 Ellen Rosenfield, as trustee of the Ellen Realty Trust, and operator of CommCan applied for and received a special permit for medical marijuana**
- **Abutter West Street Associates appealed under G.L. c. 40A, § 17 arguing that the applicant was ineligible because they were no longer a nonprofit**
- **CommCan also seeks to convert from a medical marijuana dispensary to a retail marijuana establishment, which is the subject of a separate appeal. See CommCan, Inc. v. Mansfield, 488 Mass. 291, (2021).**

West Street Associates v. Planning Board of Mansfield, Cont'd.

- **Mansfield Bylaw still required applicants to be nonprofit organizations per 2012 state law legalizing medicinal marijuana and as required by DPH regulations**
- **Law in 2017 repealed the inconsistent 2012 state law requirement specifically allowing "any person with a provisional or final certification of registration as of July 1, 2017[,] to dispense medical use marijuana … shall be entitled to convert from a non-profit corporation … into a domestic business corporation."**
- **Since the Mansfield Bylaw directly contradicted the state law, the state law prevailed, and applicant was entitled to the dispensary**

Brooks v. City of Haverhill,
100 Mass. App. Ct. 1105 (8/16/21)

- **Holding: Town Zoning Bylaw regulating the location of marijuana retail facility was held to be a valid exercise of local health, safety, and welfare regulatory power**
- **Takeaway: City and Town Zoning regulations are generally given a high level of deference as reasonable time, place, and manner restrictions**

Brooks v. City of Haverhill, Cont'd.

- **In 2018, Haverhill amended its zoning ordinance to create the Licensed Marijuana Establishments Overlay Zone**
- **The stated goal of the zoning bylaw is to:**
  - **Provide for the placement of adult use marijuana establishments in appropriate places and under specific conditions in accordance with the provisions of MGL c. 94G**
  - **Minimize any adverse impacts of adult use marijuana establishments on adjacent properties, dense or concentrated residential areas, school, and other places where children congregate, and other sensitive land uses**
- **The specific portion of the bylaw being challenged states:**
  - **No licensed marijuana establishment outside the Waterfront District Area shall be located within 500 feet of the following preexisting structures or uses: any school attended by children under the age of 18, licensed childcare facility, municipally owned and operated park or recreational facilities, churches or places of worship, libraries, playground or play field, or youth center**

Brooks v. City of Haverhill, Cont'd.

- **Zoning Amendment**
  - **Strong Presumption of Validity – time, place, and manner, & health, safety, welfare**
  - **Must be reasonable and not arbitrary or capricious**
- **Spot Zoning**
  - **Heavy burden on applicant**
  - **Must prove that a parcel has been singled out from similar surrounding parcels solely to deprive or grant economic value to a particular lot owner**

Brooks v. City of Haverhill, Cont'd.

- **Plaintiffs argue:**
  - **Exempting the Waterfront District from the 500-foot buffer unfairly favors that district and burdens other districts**
  - **The requirement that no licensed marijuana establishment may be located within one half mile of another licensed marijuana establishment is spot zoning**
- **City argues and the Appeals Court found:**
  - **Absence of a buffer zone in the Waterfront District is substantially related to bylaw purposes including the objective of creating a retail and restaurant base that downtown residents can utilize and encouraging pedestrian utilization in that area**
  - **Plaintiff did not prove that any single parcel was singled out**
  - **This is a common zoning tool that has applied to adult entertainment as well as reasonable alcohol regulation**

Bask, Inc. v. City of Taunton,
490 Mass. 312 (7/21/22)

- **Holding: The Land Court does not have broad equitable authority to regulate marijuana licenses or otherwise interfere with City or Town marijuana regulations outside the scope of the issue presented for Land Court determination**
- **Takeaway: City and Town ordinances are given a high level of deference and must be challenged in an appropriate Court having jurisdiction**

Bask, Inc. v. City of Taunton, Cont'd.

- **In October 2019, the City of Taunton denied a special permit to Bask by a 5-4 vote in favor of Bask (a 2/3 vote was required to issue the special permit)**
- **Bask appealed the special permit denial to Land Court**
- **In August 2020, the Land Court held a trial on the special permit appeal**
- **After trial and before judgment, Bask sought an injunction against the City**
- **In November 2020, the Land Court issued an injunction restraining Taunton from issuing any of its 5 marijuana licenses**
- **City appealed the injunction to the Appeals Court as exceeding the Land Court's jurisdiction**

Bask, Inc. v. City of Taunton, Cont'd.

- **On December 21, 2020, the Appeals Court vacated the injunction because the Land Court lacked jurisdiction over the licensing process**
- **On December 23, 2020, the Land Court issued a judgment awarding Bask the special permit and made orders to the City regarding its licensing process**
- **On December 24, 2020, the City appealed to the Appeals Court requesting a stay**
- **On December 28, 2020, the City awarded 3 marijuana licenses to other applicants**
- **On January 5, 2021, the Land Court ordered the City Council to stand trial for contempt because Bask did not receive a license**
- **On February 2, 2021, the Appeals Court stayed the Land Court order to the City regarding its licensing process**

Bask, Inc. v. City of Taunton, Cont'd.

- **"Chapter 94G gives municipalities the power to regulate the operation of recreational marijuana establishments within their borders, including the ability to adopt ordinances governing the total number of such establishments, as well as the time, place, and manner of marijuana sales (with certain exceptions) as long as the ordinances do not conflict with the provisions of chapter 94G. See G. L. c. 94G, § 3 (a)." Mederi, Inc. v. Salem, 488 Mass. 60, 62 (2021).**
- **In Mederi, the SJC rejected a challenge to the city of Salem's decision not to enter into a host community agreement with an applicant seeking to open a retail marijuana establishment**

Bask, Inc. v. City of Taunton, Cont'd.

- **The SJC upheld Bask's special permit reasoning the City acted arbitrarily and capriciously because the City approved a special permit for a nearby location and denied Bask the special permit based on traffic concerns**
- **The SJC struck down the Land Court Judge's purported regulation of the City's licensing process**
- **Summary: Local reasonable regulations will be upheld, but arbitrary and capricious decisions will not**

Boston Clear Water Company, LLC v. Lynnfield,
100 Mass. App. Ct. 657 (App. Ct. 1/26/22)

- **Holding: Lynnfield's Conservation Commission failed to hold a required hearing within 21 days and lost its ability to impose conditions on a project within a wetlands protected area.**
- **Takeaway: Courts will strictly construe statutory deadlines related to land use**
  - **Towns must be careful to follow the timing deadlines with exactness or forfeit their right to regulate and impose local conditions on projects**

Boston Clear Water Company, LLC v. Lynnfield, Cont'd.

- **Boston Clear Water Company (BCWC) operates a spring that provides public water**
- **The spring is in an enclosed stone springhouse located within a buffer zone of bordering vegetated wetlands on the property**
- **BCWC noticed the springhouse walls were cracking and in need of repair and retained an engineering firm to make repairs**
- **On August 19, 2019 BCWC filed a notice of intent with the Lynnfield Conservation Commission (the Commission) as required under G.L. c. 131, § 40, the Wetlands Protection Act**

Boston Clear Water Company, LLC v. Lynnfield, Cont'd.

- **G.L. c. 131, § 40, the Wetlands Protection Act, ("Act")**
  - **The Act requires that prior to undertaking any project that will remove, fill, dredge, or alter wetlands, applicant must file a notice of intent with the conservation commission ("commission")**
  - **Once a notice of intent or application is filed, the commission must conduct a public hearing on the proposed activity within twenty-one days**
  - **The commission must issue a decision within twenty-one days of its hearing**
  - **The commission's decision can be appealed to the Department of Environmental Protection to the extent it relies on the Act**
  - **To the extent the decision relies on a town's more restrictive bylaw, the bylaw controls**
  - **When a town fails to comply with the statutory timeline, the DEP's superseding order controls**

Boston Clear Water Company, LLC v. Lynnfield, Cont'd.

- **Lynnfield's Arguments**
  - **Lynnfield argued that it could not gather a quorum of the conservation commission members within the statutory deadline**
  - **Lynnfield acted in good faith**
  - **Applicant was not prejudiced by a minor delay**

Boston Clear Water Company, LLC v. Lynnfield, Cont'd.

- **Wetlands Protection Act language:**
  - **G.L. c. 131, § 40 : "The conservation commission, selectmen or mayor… shall hold a public hearing on the proposed activity within twenty-one days of the receipt of said notice."**
- **Appeals Court Decision:**
  - **The timing provisions of the act are obligatory, and a local community is not free to expand or ignore them**
  - **Appeals Court found Lynnfield "forfeited its authority to regulate [the project] and DEP's superseding order of conditions controls."**
  - **Oyster Creek Preservation, Inc. v. Conservation Comm'n of Harwich, 449 Mass. 859, 866 (2007)**

Conservation Commission of Norton v. Pesa

488 Mass. 325 (8/31/21)

- **Holding: The Massachusetts Supreme Judicial Court held that G.L. c. 131, § 40, the Wetlands Protection Act, requires Conservation Commissions to bring suit within three years of transfer of ownership or they lose the ability to enforce conditions**
- **Conservation Commission of Norton & Boston Clear Water Company illustrate a judicial trend of strict compliance with timing deadlines**

Conservation Commission of Norton v. Pesa, Cont'd.

- **The owner in 1979 filed a Notice of Intent and received Conservation Commission approval with conditions to install a sanitation system**
- **Sometime between 1979 and 2014 excess fill was removed**
- **A new owner purchased the property in 2014**
- **In 2015 the Conservation Commission issued an enforcement order and in 2016 brought suit to enforce the order**
- **The new owner claimed he was not responsible, and the Conservation Commission sought to enforce the order on the new owner**

Conservation Commission of Norton v. Pesa, Cont'd.

- **G.L. c. 131, § 40, the Wetlands Protection Act, provides: Any person who purchases, inherits or otherwise acquires real estate upon which work has been done in violation of the provisions of this section or in violation of any order issued under this section shall forthwith comply with any such order or restore such real estate to its condition prior to any such violation; provided, however, that no action, civil or criminal, shall be brought against such person unless such action is commenced within three years following the recording of the deed or the date of the death by which such real estate was acquired by such person.**

Conservation Commission of Norton v. Pesa, Cont'd.

- **Statute of Repose: Any law that bars a cause of action after a certain act or date**
  - **Here, any action after three years from either A) the date of the deed recorded or B) the date of death is barred**
- **The Defendant owner argued that it was inequitable to enforce the conditions on him when someone else had presumably violated the conditions**
- **However, the Court reasoned that the Act and the Legislature's apparent intention was to protect wetlands from continuing violations, explicitly stating that "[e]ach day" a person "fails to remove unauthorized fill" constitutes a separate offense."**
- **Since the lawsuit was brought within 3 years of the date the deed was recorded, the suit was timely**

Boston v. Conservation Commission of Quincy

490 Mass. 342 (7/25/22)

- **Quincy Conservation Commission denied Boston's application for a permit to rebuild a bridge to Long Island in Boston**
- **Quincy cited State Wetlands Protection Act and local ordinances**
- **State DEP allowed the work to proceed**
- **Boston also challenged the Quincy decision in court**
- **SJC held DEP's order superseded Quincy's action since Quincy did not base its decision on more stringent local ordinances**

Smith v. Westfield

No. 20-P-1180, Memo and Order Under Rule 23 (App. Ct. 9/1/21)

- City sought to build a school at a playground
- In 2017 SJC had blocked the construction since this land was protected under Article 97 of the State Constitution
- In this action ten taxpayers challenged city's efforts to substitute another parcel for the playground
- Appeals Court found city had abandoned its school plan when SJC issued a permanent injunction preventing construction of a school
- Claims were moot and case was dismissed

Buckingham v. Barrett

No.21 MISC 000221 (Land Ct. 3/10/22)

- **Wareham Planning Board approved a site plan special permit under Zoning Bylaw for ground mounted solar energy facility**
- **Resident challenged decision alleging the necessity for an earth removal permit**
- **Land Court ruled taxpayer lacked standing due to lack of a property interest in the matter**
- **Land Court rejected prescriptive easement claim since his use of subject property was not open and notorious**
- **Plaintiff was not an aggrieved party under c. 40A Zoning Act and his claims were rejected**

Recent Cases

Other Local Tax

Reilly v. Hopedale

No. 2185CV00238D

(Super. Ct. 11/11/2021)

- **Under G.L. c. 61 a change in use of classified forestland can trigger a right of first refusal**
- **Town meeting voted to match the sale price for the parcel**
- **Selectmen entered into a settlement agreement with Buyer for a portion of the land**
- **Court rejected settlement agreement since the settlement agreement requires town meeting approval**

Akamai Technologies, Inc. v. Comm'r of Revenue

Mass Appellate Tax Board (ATB) Findings of Fact and Report Docket Nos. C332360, C334907, C336909, (12/10/21)

- Akamai allowed its customers to improve delivery of content and applications over the internet
- Was Akamai a manufacturer?
- "M" status would provide State corporate tax benefits and exemption from local personal property taxes
- ATB held Akamai was engaged in the sale of remotely accessed standardized computer software subject to sales tax
- ATB rejected Commissioner's argument that Akamai was merely engaged in nontaxable sale of services

Akamai Technologies, Inc. v. Commissioner of Revenue, Cont'd.

- **Akamai qualified as a manufacturing corporation**
- **Akamai was awarded a $7.5 million State corporate tax refund**
- **Consequently, Akamai was also eligible for exemption from local personal property taxes**
- **Akamai' s personal property tax dispute with Cambridge assessors would be decided based on this decision**

Bourne v. Coffey,
101 Mass. App. Ct. 496,
(App. Ct. 8/12/22)

- **Land Court issued tax title foreclosure decree**
- **Petition filed within one year to vacate decree was denied by the Land Court Recorder**
- **Petitioner failed to provide verification as legal heir or tender payment in full**
- **Appeals Court held petition to vacate, even if filed within one year, requires extenuating circumstances**
- **Appeals Court held Land Court Recorder's denial of petition to vacate was within her discretion**

Recent Cases

Other

O'Brien v. Pembroke,

100 Mass. App. Ct. 1132, 21-P-99 (App. Ct. 4/8/22)

- **O'Brien brought defamation suit against Pembroke, four municipal officials, and a State Representative**
- **Health and safety concerns at property O'Brien owned**
- **1st report published by Environmental Resources LLC (December 2014)**
- **2nd report published by a member of the Board of Health at a public meeting (April 2015)**
- **O'Brien believes these reports include false and misleading statements**

O'Brien v. Pembroke, Cont'd.

- **1. Claim against Representative and health agent barred due to SOL**
- **2. Claims against members of Pembroke's Board of Health: statements made in official capacity as members of the board engaged in routine health and safety investigations**
- **Privilege lost if publication was 1. unnecessary, unreasonable, or excessive 2. if the board of health knew the statements were false or 3. the board of health acted with malice**
- **Courts rules against O'Brien, facts do not support lost privilege**

O'Brien v. Pembroke, Cont'd.

- **Holding:**
  - **Board of Health wrote the report in response to complaint from former tenant.**
  - **Report was produced and published for public record**
  - **O'Brien did not allege the sequence of the board's events deviated from the usual procedures of responding to inspection requests or publishing health agent report**
  - **Does not allege board members were aware of any reasons to question the accuracy of the reports**
  - **Did not allege any facts to overcome the Board of Health's privilege**

NRT Bus v. City of Lowell,

No. 2084CV1814BLS2

(Super. Ct. 12/16/21)

- **NRT Bus contracted to provide school bus transportation and special education transportation services to the City of Lowell**
- **In March 2020, Covid-19 pandemic shuts down schools for Lowell until late September 2020**
- **NRT sues when Lowell refuses to pay them**
- **Lowell counterclaims for breach of contract, breach of covenant of good faith and fair dealing and unfair and deceptive practices in violation of G.L. c. 93A, § 11**

NRT Bus v. City of Lowell, Cont'd.

- **Count 1 : Lowell alleges NRT failed to provide and maintain an adequate number of bus drivers and other staff necessary to meet the needs of Lowell as required under the agreements**
- **Count 2: Breach of good faith and fair dealing, Lowell cannot prove damages**
- **Count 3: Violation of G.L. c. 93A, §11. Whether Lowell entered into a commercial transaction in pursuit of a public purpose or whether it was instead acting in a purely business context?**

NRT Bus v. City of Lowell, Cont'd.

- **Holding:**
  - **The bus transportation company's motion to dismiss Lowell's counterclaims for breach of contract, breach of the covenant of good faith and fair dealing, and unfair and deceptive practices was allowed because the counterclaim failed to allege that Lowell suffered damages (as opposed to families)**
  - **Lowell did not allege that it suffered compensable losses of money or property arising from unfair or deceptive acts committed by the bus company with respect to the contract claims**

Tracer Lane II Realty, LLC v. Waltham,

489 Mass. 775 (6/2/22)

- **Tracer Lane is a developer seeking to build a solar energy system centered in Lexington and on an access road to the facility through Waltham**
- **Waltham officials indicated to the developer they could not construct the access road because the road would constitute a commercial use in a residential zone**
- **Dover Amendment - no zoning ordinance or by-law shall prohibit or unreasonably regulate the installation of solar energy systems or the building of structures that facilitate the collection of solar energy, except where necessary to protect the public health, safety or welfare G.L. c. 40A, § 3**

Tracer Lane II Realty, LLC v. Waltham, Cont'd.

- **Waltham's zoning code: zoning code expressly permits solar energy systems in industrial zones which encompasses 1-2% of Waltham's total area**
- **The access road is part of the solar energy system, therefore G.L. c. 40A, § 3 applies to the access road**
- **The *Rogers* test: whether the provision at issue contradicts the purpose of G.L. c. 40A, § 3 is whether the footprint restriction furthers a legitimate municipal interest and its application rationally relates to that interest or whether it acts impermissibly to restrict the establishment of childcare facilities in town and so is unreasonable**
- **Where Waltham prohibited solar energy systems in all but 1-2% of its land area, its zoning code violated the solar energy provision**

Tracer Lane II Realty, LLC v. Waltham, Cont'd.

- **Holdings:**
  - **1. Given the access road's importance to the primary solar energy collection system in Lexington, it would facilitate the primary system's construction, maintenance and connection to the electrical grid, the access road was part of the solar energy system and G.L. c. 40A § 3 applied to the access road**
  - **2. Where the city had prohibited solar energy systems in all but 1-2% of its land area, its zoning code violated the solar energy provision**

City Council of Springfield v. Mayor of Springfield

489 Mass. 184 (2/22/22)

- **Springfield has a Plan A form of government**
- **1902: Springfield establishes a 5 member civilian police commission**
- **2004: Financial controls put in place and implementation of a Finance Control Board**
- **2005: Finance Control Board abolishes the commission and implements a commissioner appointed by Mayor**
- **2018: Springfield City Council attempts to reimplement the 5 member civilian police commission, Mayor refused**

City Council of Springfield v. Mayor of Springfield, Cont'd.

- **Whether the city council can reorganize the Springfield police department to be headed by a 5 person board of police commissioners rather than a single police commissioner under the provisions of Springfield City Charter passed in accordance with G.L. c. 43, §§ 46-55**
- **1. City Council powers under G.L. c. 43,§ 5**
- **2. Mayor's appointment and removal powers G.L. c. 43, § 52**
- **3. Mayor's authority to enter into employment contracts G.L. c. 41, § 108O**
- **4. Separation of powers**

City Council of Springfield v. Mayor of Springfield, Cont'd.

- **Holding:**
  - **The city council of Springfield could reorganize the Springfield Police Department to be headed by a 5 person board of police commissioners rather than a single police commissioner under the provisions of the Springfield City Charter passed in accordance with G.L. c. 43 §§ 46-55 which provided the city council with the legislative power to reorganize the department to determine its oversight structure while the Mayor retained the executive power of appointment over the commission the council established**

Foster v. Adams Fire District,

No. 1976CV00198 (Super. Ct. 9/9/21)

- **District established in 1873 by State Legislature - authorized to supply five towns with water including the ability to construct reservoirs and other necessary infrastructure for such supply and to distribute the water through towns and establish the prices or rents to be paid**
- **Legislature also permits the Town of Adams to collect taxes from residents of the district**
- **1995 the district began to take over fire protection and street lighting responsibilities for its residents and changed its nominal rate structure**

Foster v. Adams Fire District, Cont'd.

- **The general fund received 30% of money collected for non water services while the enterprise fund received the remaining 70% and the money collected for water service**
- **Whether the district's practice of billing property owners directly for such non water services is lawful?**
- **G.L. c. 48, § 73- any taxes a district seeks to impose 1. Be certified to the town or towns which constitute the district and 2. Be assessed and collected in the same manner as town taxes**
- **District lacks authority to tax district residents directly for the costs of non water services, the district's current billing practices do not comply with the certification requirement of G.L. c. 48, § 73**

Foster v. Adams Fire District, Cont'd.

- **Holding:**
  - **G.L. c. 48 § 69 is the source of the district's authority to carry out and to impose taxes for the non water services it provides**
  - **G.L. c. 48 § 73 limits the manner in which the district may impose such taxes by certifying costs to the Town of Adams for collection by Adams and not by directly assessing a tax against the residents of the district**
  - **Because the district lacks authority to tax district residents directly for the costs of non water services and because the summary judgment record makes clear that the district's current billing practices do not comply with the certification requirement of G.L. c. 48 § 73, Foster is entitled to summary judgment**

Commonwealth of Massachusetts

Division of Local Services

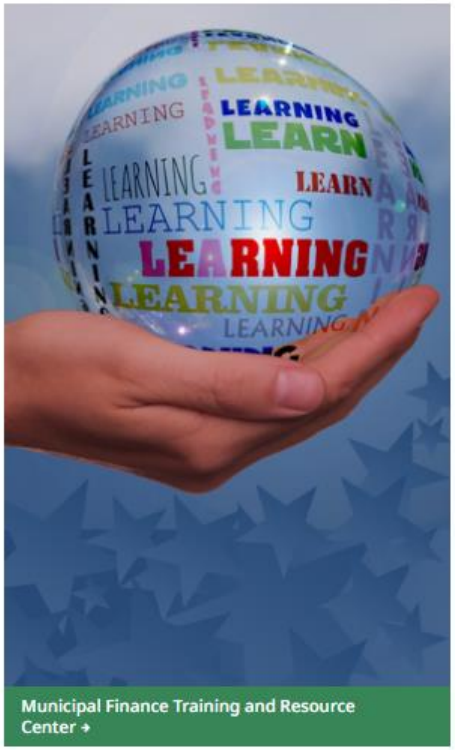
Supporting a Commonwealth of Communities

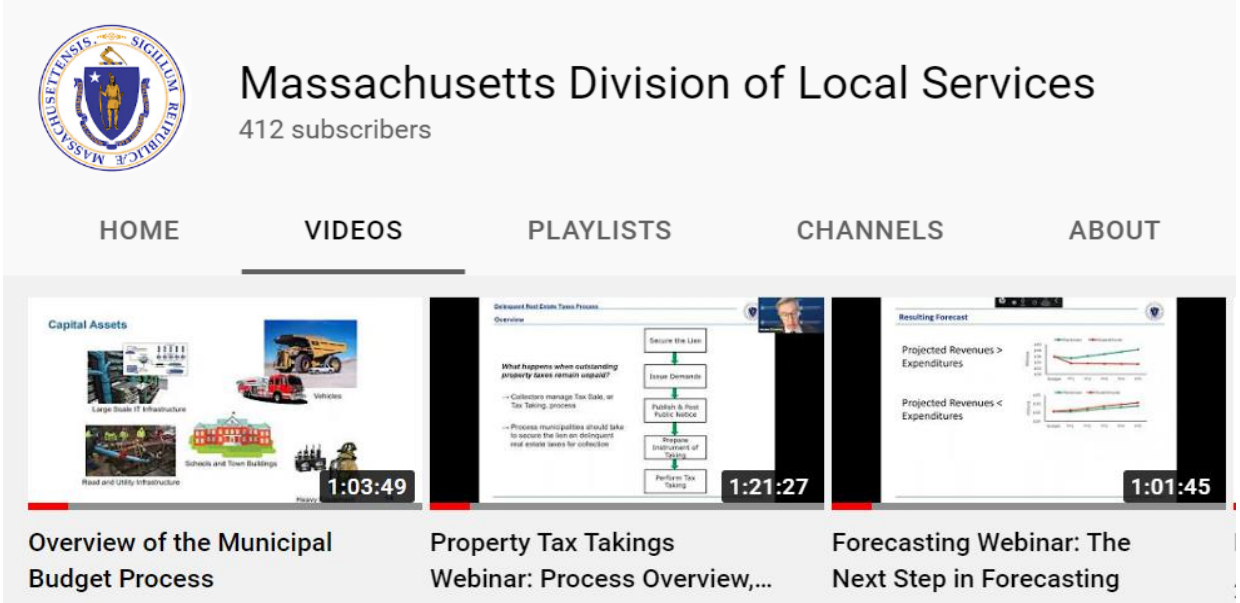
“What’s New in Municipal Law” 2022

Training & Resources Update

Training & Resource Center Goals:

- Create a "one-stop shop" of resources related to municipal finance for local officials and others
- Develop new content (primarily video presentations) to provide both introductory and in-depth reviews of various municipal finance topics

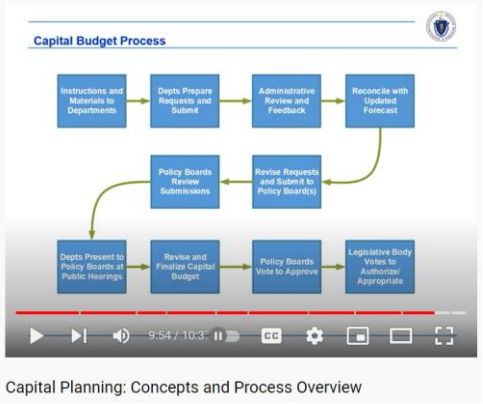




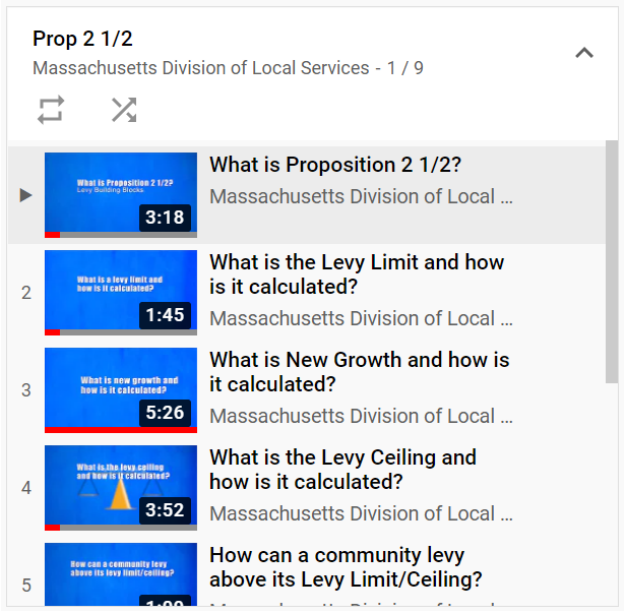
DLS YouTube Channel

- Published just before 2020 MMA Annual Meeting
- Most popular:
  - Introduction to Proposition 2 1/2
  - Introduction to DLS
  - Introduction to Free Cash
  - Capital Planning: Concepts & Process Overview
  - Role of the Finance Committee

Introduction to Free Cash



Capital Planning: Concepts and Process Overview



DLS YouTube Channel

- Assessors’ modules

Annual Property Tax Roll

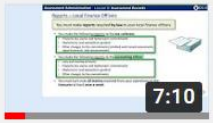
Massachusetts Division of Local Services

Assessed Owner

Massachusetts Division of Local Services

Assessment Unit

Massachusetts Division of Local Services



Assessment Records & Reports

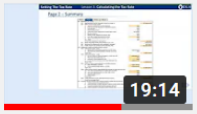
Massachusetts Division of Local Services

Setting the Tax Rate: Overview

Massachusetts Division of Local Services

Setting the Tax Rate: Calculating the Levy Limit

Massachusetts Division of Local Services



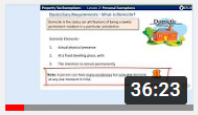
Setting the Tax Rate: Calculating the Tax Limit

Massachusetts Division of Local Services

SORT

Property Tax Exemptions: Exempt Properties

Massachusetts Division of Local Services



Property Tax Exemptions: Personal Exemptions

Massachusetts Division of Local Services

DLS YouTube Channel

- Municipal finance webinar series:
  - Overview of Municipal Audits, with Office of the Inspector General
  - Yarmouth's Streamlines Tax Rate Recap Process, with Town of Yarmouth
  - State House Notes Process
  - Mining DLS Property Tax Data for Classification Hearings
  - Motor Vehicle Excise Webinar: Tuning Your Motor Vehicle Excise Skills
  - The Next Step in Forecasting
  - Property Tax Takings Webinar: Process Overview, Best Practices & Affects on Free Cash
  - Overview of the Municipal Budget Process
  - Free Cash Upload & Walkthrough
  - Mass Appraisal Overview
  - Excess & Deficiency Upload

Stay tuned for further announcements about upcoming webinars!

Municipal Finance Training & Resource Center

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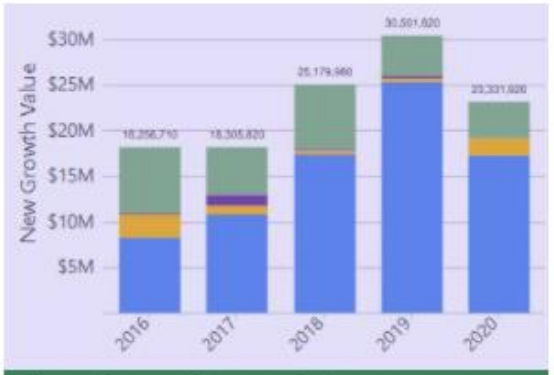
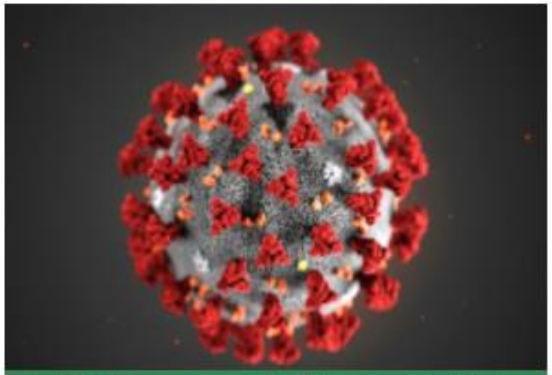
Most Requested

Municipal Finance Training and Resource Center →

Bulletins, Guidelines and Opinions (IGR/BUL/LFO) →



Cherry Sheets and Data Analytics (Databank) →



COVID-19 Resources and Guidance for Municipal . . . →

Municipal Accounting Guidance and Oversight (BOA) →