



Alan LeBovidge
Commissioner

Joseph J. Chessey, Jr.
Deputy Commissioner

City and Town

A Publication of the Department of Revenue's Division of Local Services



Volume 15, No. 5 May 2002

Mass.Gov: Doorway to Information

Mass.Gov is the one doorway to all information and services provided by the Commonwealth. Finding information is now intuitive since the portal is organized around customer needs rather than government structure. Related information from multiple state agencies has been consolidated into "virtual agencies" so that you only need to go to one place to complete a task. The *Cities and Towns* virtual agency provides municipal officials with a wealth of information provided by various state agencies to the 351 cities and towns of Massachusetts.

Within each virtual agency, information is categorized into "intentions" or things a customer may want to do. There are three intentions within *Cities and Towns*:

- "I want to conduct research and access information;"
- "I want to submit a report or filing;" and
- "I want to obtain a grant or funding."

Under "I want to conduct research and access information," users can create a customized view of information in the areas of finance, community or education. The user first identifies his or her role either as a citizen, a municipal official or a teacher or school official, and selects a specific community or requests all municipalities. Based on this input, a list of resources is presented

from which to select detailed information. For example, a user identified as a municipal official interested in the area of finance for all municipalities, is presented with a page that has resources for Tax Assessment and Administration, Budget, Procurement, and Management.

Choosing "Municipal Data Management" brings the user to the Municipal Data Bank, a robust report builder that allows municipal officials to leverage the data that the Division of Local Services collects and aggregates from the 351 cities and towns.

A municipal official selecting the area of community could choose "Community Preservation — Environmental Affairs" to access build-out maps and analyses for the community. He or she can also download software tools to analyze the fiscal implications of development as well as the results of zoning and developmental regulatory changes.

Teachers or school officials selecting the area of education are presented with a wide variety of resource options. By selecting "Educator's Career Center," teachers can post resumes and search for jobs. School officials can post jobs and review resumes.

The intention "I want to submit a report or filing" assists municipal officials in obtaining information and forms for sub-

mitting reports and filings to various state agencies. Eventually, reports will be interactive, so that users can access and complete reports online. The first municipal E-Filing available through this intention allows users to complete and submit a Housing Certification Plan.

The intention "I want to obtain a grant or funding" provides access to consolidated grant information and applications from a variety of sources. A municipal official can select grant information by topic, such as grants related to energy, education or technology.

These are just a few examples of the breadth of information and services available in the first release of Mass.Gov. Continued development is planned based upon customer input. For further information, please contact Kerry Conard, Municipal Channel Manager by phone at (617) 626-4452 or by e-mail at kerry.conard@state.ma.us. ■

by Pam Booth, Marketing Analyst, Mass.Gov

Inside This Issue

From the Deputy Commissioner	2
Legal	
Accelerated Assessment	2
Focus	
School Building Assistance Update	3
State Library Resources	10
DLS Update	
New 2002 Corporations Listing	11
New Tax Collection Laws	11
DLS Profile	12



From the Deputy Commissioner

As a local official, you may have asked questions regarding the cost of providing services such as trash disposal,

water, sewer, and even community owned recreational facilities such as swimming pools and golf courses. Enterprise accounting enables communities to operate self-supported services and to demonstrate to the public the true cost of providing these services. More specifically, enterprise funds allow communities to demonstrate which portion of the total cost of a service is recovered through user charges versus the tax levy.

Enterprise accounting also enables communities to legally retain a fund balance surplus from year to year, the use of which will be restricted to current operating or future capital/debt costs of the service.

Cities and towns can establish an enterprise fund by adopting M.G.L. Ch. 44 Sec. 53F½, or by drafting and submitting special legislation, and having it enacted by the Legislature. Enterprise funds can be established for utilities, health care, recreation and transportation services.

For further information, I recommend the Division of Local Services' booklet, *Implementing an Enterprise Fund*. Also, *A Guide to Costing Municipal Services* may be useful to local officials interested in analyzing the cost of municipal services. These booklets are available online at www.dls.state.ma.us under "Publications and Forms," or by calling Joan Grouke at (617) 626-2353.

Joseph J. Chessey, Jr.
Deputy Commissioner

Legal

in Our Opinion

Accelerated Assessment of New Construction Constitutional

by James Crowley

Can a city or town legally assess in the upcoming fiscal year structures built after the January 1 assessment date? The Supreme Judicial Court ruled in early April that the local option statute permitting the accelerated assessment of new construction was constitutional. *C&S Wholesale Grocers, Inc. v. City of Westfield*, 436 Mass. 459 (2002).

The plaintiff in this case, a food distributor named C&S Wholesale Grocers, Inc. (C&S), leased a parcel in February 1996 at an industrial park in the City of Westfield. Before the lease was executed, construction had begun in November 1995 on a frozen food warehouse. Very little was built as of the January 1, 1996 assessment date. The warehouse, however, was substantially complete as of June 30, 1996. For fiscal year 1997, which began on July 1, 1996 and ended on June 30, 1997, the city valued the parcel for approximately \$22 million and issued a tax bill for almost \$577,000. Generally, a parcel is assessed as of January 1 and subsequent events do not change the taxpayer's liability for the fiscal year. In this instance, there were taxes on improvements made to the property after January 1 since the Westfield city council had adopted the local option statute that permits the accelerated assessment of new construction.

Although C&S paid the tax bill, the company filed a timely abatement application to contest the valuation. The application was denied and there was an appeal to the Appellate Tax Board. Shortly thereafter, C&S opted to seek

judicial relief and filed for declaratory judgment in superior court. In its complaint to the court, C&S argued the property assessment was excessive since it violated the state constitutional requirement that taxes be proportional. The court upheld the assessment and C&S appealed to the Supreme Judicial Court.

M.G.L. Ch. 59 Sec. 2A states that assessors shall determine the fair cash value of real property as of January 1 that precedes the fiscal year to which the tax relates. At issue in this case was a 1989 amendment to M.G.L. Ch. 59 Sec. 2A which municipalities could adopt. This local option statute recites in pertinent part that "buildings and other things erected on or affixed to land during the period beginning on January second and ending on June thirtieth of the fiscal year preceding that to which the tax relates shall be deemed part of such real property as of January first." C&S argued there was a statewide proportionality requirement that was not followed since some communities taxed improvements made after January 1 and other communities in the Commonwealth made no such assessment.

The Supreme Judicial Court, relying on prior decisions, held that the state constitution had been consistently interpreted to require that taxes be proportionate within each class and within each community. The court rejected the notion that real estate taxes must be proportional between communities. Under the local option statute, all properties *within* the community are taxed the same if a structure is built or destroyed between the January 2 and June 30 period. In a community that adopted the statute, the assessments are based on the existence and condition of buildings and physical improvements as of June 30. The fair cash value of the real estate parcels, how-

[continued on page ten](#)

Focus

on Municipal Finance

School Building Assistance Update

by Christine Lynch, Department of Education

The School Building Assistance (SBA) Act was originally enacted in 1948 to provide state grants that defray a portion of the costs associated with school construction.

Currently, this legislation reimburses 50–90 percent of total debt service for all major project costs. Architect/engineering fees, construction, site development, and original equipment are all eligible for reimbursement under the current version of the act. In addition, the program funds new construction, as well as additions, renovations, and major component repairs (so-called major reconstruction projects).

Capital Projects

The SBA Act has expired, and was reauthorized, on eight occasions and in 2000 was incorporated as part of permanent education law as M.G.L. Ch. 70B. The current statute operates under an annual authorization and appropriation. The program requires potential grant recipients to go through an application process to insure the educational and structural integrity of the resultant schoolhouse. The process begins when a school district identifies a problem that can be remedied through school construction. Documentation is generated through the preparation of a feasibility study on the condition and usage of current school buildings and a long-range educational plan. The following types of capital projects are eligible for school building assistance:

- Projects to eliminate serious structural safety hazards that jeopardize the safety of building occupants.
- Projects to eliminate existing severe overcrowding.

- Projects to prevent loss of accreditation.
- Projects to prevent overcrowding expected to result from increased enrollment.
- Projects for short-term enrollment growth.
- Projects to replace or upgrade obsolete facilities.

Based on a review of the initial documentation of need, the application will be prioritized based on the criteria in the law, along with all other applications received in that fiscal year. The increase in project applications in recent years has significantly lengthened the waiting time for funding. The SBA statute requires the Department of Education (DOE) to consider the expected levels of future funding in approving new projects.

In the past, any project that met the minimum program requirements was eligible for placement on the waiting list. However, DOE can no longer maintain that policy. Beginning in FY02, all project approvals will be held until mid-year, at which time all current applications will be ranked in accordance with the priorities set forth in the statute. If an applicant's priority ranking places it high enough to be accepted based on authorization limits, the applicant is notified that it may proceed with its planning and will be considered in the given year's application cycle. Those applicants that do not place high enough in the priority ranking to proceed under the available funding limits are so notified and may reapply in the next year's funding cycle. If the application is accepted in a given cycle, the applicant enters the next stage of school construction planning.

Based on the approved site, educational specifications, and preliminary plans, the designer will prepare the

working construction documents and bid specifications. In addition, during the preliminary and final design phases of the application process, the applicant will need to resolve any potential conservation, environmental and historic issues related to the school construction proposal.

The most important, and probably the most difficult, piece of the final grant application is the approval of project funding at the local level. Since school building assistance is a reimbursement program, cities and towns must authorize borrowing or funding for the entire estimated cost of the construction project. If required, a successful debt exclusion vote must be obtained. All major components of the grant application are then in place.

Final applications must be received by DOE no later than June 1. If all application requirements are met, the applicants may proceed to construction and are placed on the existing priority list. Once the annual authorization levels are approved in each year's budget, the Board of Education approves grant requests within that authorization level. School districts are notified of the grant award by the Commissioner of Education and directed to commence construction during that fiscal year. Any community that has authorized construction to begin in advance of the actual board approval of funding, may begin construction anytime after departmental acknowledgment of the acceptance of the completed grant application. Commencing construction prior to acceptance by DOE invalidates grant eligibility.

There have been several major amendments to the SBA Act in recent years driven by the backlog of project grant requests awaiting funding for a number of years since 1989.

[continued on page nine](#)

FY2002 School Building Assistance Priority List for School Construction Projects

List A

Rank	Project identification	Individual authorization	Cumulative authorization	Grant rate
1.99	Springfield Van Sickle Middle/High	3,836,205	3,836,205	90.00%
2.99	Lowell Katherine P. Stoklosa Middle	1,162,350	4,998,555	90.00%
3.99	Salem Federal Elementary	1,326,735	6,325,290	90.00%
4.99	Salem Charlton Elementary	718,470	7,043,760	90.00%
5.99	Salem Witchcraft Elementary	1,009,292	8,053,052	90.00%
6.00	New Bedford Normandin Middle	2,699,982	10,753,034	90.00%
7.00	Revere Whelan Elementary/Middle	2,440,868	13,193,902	90.00%
8.00	Worcester North High	3,419,253	16,613,155	90.00%
9.00	Brockton North Quincy Street Elementary	1,251,262	17,864,417	90.00%
10.00	Brockton Colonel Bell Elementary	1,251,262	19,115,679	90.00%
11.00	Medford Brooks & Hobbs Elementary	1,338,392	20,454,071	90.00%
12.00	Brockton North Quincy Street Junior High	1,832,340	22,286,411	90.00%
13.00	Boston Orchard Gardens Elementary	1,856,708	24,143,119	90.00%
14.00	Boston Brunswick Gardens Middle	2,449,843	26,592,962	90.00%
15.00	Waltham South Street Elementary	1,205,036	27,797,998	90.00%
16.00	Boston Mildred Avenue Middle	2,756,524	30,554,522	90.00%
17.00	Fall River Latourneau Elementary	1,145,209	31,699,731	90.00%
18.00	Malden Holmes ECC	561,133	32,260,864	90.00%
19.00	Waltham School Street Middle	1,689,593	33,950,457	90.00%
20.00	Medford Roberts Elementary	1,306,121	35,256,578	90.00%
21.00	Fall River Slade Elementary	1,335,896	36,592,474	90.00%
22.00	Medford Columbus Elementary	1,224,810	37,817,284	90.00%
23.00	Chicopee High	3,583,954	41,401,238	90.00%
24.00	Chelsea High	1,562,625	42,963,863	90.00%
25.00	Waltham Northeast Elementary	1,085,140	44,049,003	90.00%
26.00	Springfield Balliet Elementary	1,236,085	45,285,088	90.00%
27.00	Springfield Forest Park Middle	2,071,866	47,356,954	90.00%
28.01	Lawrence High	7,670,668	55,027,622	90.00%
29.01	Milton Middle School conversion	3,066,077	58,093,699	90.00%
30.01	Milton Glover Elementary	812,518	58,906,217	90.00%
31.01	Fall River Kuss Middle	1,940,697	60,846,914	90.00%
32.01	Framingham High	4,087,669	64,934,583	90.00%
33.01	Fall River James Madison Morton Middle	1,899,068	66,833,651	90.00%
34.01	Revere Paul Revere Elementary	744,040	67,577,691	90.00%
35.01	New Bedford Keith Middle	3,358,057	70,935,748	90.00%
36.01	Revere McKinley Elementary	745,533	71,681,281	90.00%
37.01	Lowell Morey Elementary	805,419	72,486,700	90.00%
38.01	Lowell Cardinal O'Connell Elementary	863,227	73,349,927	90.00%
39.01	Revere Rumney Marsh Academy Middle	1,400,734	74,750,661	90.00%
40.01	Fall River Small Elementary	1,082,806	75,833,467	90.00%
41.01	Waltham Plympton Elementary	974,341	76,807,808	90.00%
42.01	Waltham MacArthur Elementary	918,269	77,726,077	90.00%
43.01	Waltham Fitzgerald Elementary	918,269	78,644,346	90.00%
44.01	Salem High	2,773,739	81,418,085	90.00%
45.01	Waltham Whittemore Elementary	914,693	82,332,778	90.00%
46.01	Waltham Kennedy Middle	1,745,386	84,078,164	90.00%
47.01	Milton High School conversion	1,778,953	85,857,117	90.00%

List B

Rank	Project identification	Individual authorization	Cumulative authorization	Grant rate
1.98	Stoneham Colonial Park Elementary	418,596	418,596	63.00%
2.98*	Plainville Wood Elementary	591,204	1,009,800	67.00%
3.99	Dartmouth High	2,219,316	3,229,116	69.00%
4.99	Groton-Dunstable Regional High	1,522,398	4,751,514	66.54%
5.99	Lee Elementary	738,873	5,490,387	66.00%
6.99	Norwell Middle	1,047,429	6,537,816	65.00%
7.99	Maynard Middle	1,144,476	7,682,292	65.00%
8.99	Shrewsbury High	3,206,732	10,889,024	64.00%
9.99	Littleton High	1,120,797	12,009,821	61.00%
10.99	Dover Chickering Elementary	786,240	12,796,061	55.00%
11.99	Saugus Elementary	767,271	13,563,332	67.00%
12.99*	Weymouth High	1,921,828	15,485,160	67.00%
13.99	Acton Elementary	1,085,577	16,570,737	63.00%
14.99	Winthrop Center Elementary	884,451	17,455,188	65.00%
15.99	Masconomet Regional High	3,098,294	20,553,482	62.40%
16.99	Scituate Elementary	607,381	21,160,863	64.00%
17.99	Norwell Elementary	646,755	21,807,618	65.00%
18.99	Falmouth Mullen Elementary	528,654	22,336,272	62.00%
19.99	Newton Bowen Elementary	254,747	22,591,019	60.00%
20.99	Peabody Elementary	661,439	23,252,458	66.00%
21.99	Pembroke Bryantville Elementary	852,047	24,104,505	73.00%
22.99	Walpole High	1,239,336	25,343,841	63.00%
23.99	Millbury Elmwood Street Elementary	621,037	25,964,878	72.00%
24.99	Hanover Cedar Elementary	248,317	26,213,195	69.00%
25.99	Bristol-Plymouth Voc/Tech	683,529	26,896,724	80.70%
26.99	Lee High	783,586	27,680,310	66.00%
27.99	North Reading Hood Elementary	240,291	27,920,601	64.00%
28.99	Millbury High	946,578	28,867,179	72.00%
29.99	Westwood Downey Elementary	560,869	29,428,048	58.00%
30.99	Greater New Bedford Voc/Tech	1,633,037	31,061,085	85.14%
31.99	Leverett Elementary	160,683	31,221,768	67.00%
32.99	Acton-Boxboro Region Junior High	1,038,468	32,260,236	62.33%
33.99	Woburn Elementary	610,778	32,871,014	62.00%
34.99	Pembroke North Elementary	920,211	33,791,225	73.00%
35.99	Westminster Elementary	762,872	34,554,097	69.00%
36.99	Needham Newman Elementary	390,977	34,945,074	58.00%
37.99	Hanover Center Elementary	254,466	35,199,540	69.00%
38.99	Foxboro Ahearn Middle	1,479,781	36,679,321	68.00%
39.99	Holliston Flagg Adams Middle	1,234,057	37,913,378	68.00%
40.99	Ludlow Middle	602,824	38,516,202	73.00%
41.99	Freetown-Lakeville Region High	750,070	39,266,272	70.27%
42.99	Billerica Elementary	970,612	40,236,884	67.00%
43.99	Lexington Clarke Middle	489,517	40,726,401	59.00%
44.99	Bedford Lt. Job Lane Elementary	486,772	41,213,173	57.00%
45.99	Lexington Diamond Middle	777,954	41,991,127	59.00%
46.99	Winchester Lincoln Elementary	527,988	42,519,115	63.00%
47.99	Lexington High	1,507,024	44,026,139	59.00%
48.99	Nashoba Regional High	1,328,132	45,354,271	65.41%
49.99	Nashoba Regional Lancaster Middle	437,320	45,791,591	71.00%
50.99	Hanover Middle	365,875	46,157,466	69.00%
51.99	Marion Elementary	787,968	46,945,434	60.00%
52.99	Groton-Dunstable Regional South Middle	130,947	47,076,381	66.55%
53.99	Raynham Merrill Elementary	258,394	47,334,775	73.00%
54.99	Monson Middle	795,051	48,129,826	79.00%
55.99	Groton-Dunstable Regional North Middle	443,512	48,573,338	66.55%
56.99	Holliston High	1,565,727	50,139,065	68.00%
57.99	Scituate High	913,827	51,052,892	64.00%
58.00	Oxford High	1,772,913	52,825,805	80.00%
59.00	Spencer-E. Brookfield E. Brookfield Elementary Schools	525,837	53,351,642	74.00%
60.00	Clinton Elementary	1,227,744	54,579,386	73.00%
61.00	Hudson High	2,508,865	57,088,251	70.00%
62.00	Williamstown Church Street Elementary	879,833	57,968,084	64.00%

Rank	Project identification	Individual authorization	Cumulative authorization	Grant rate
63.00	Lynnfield Middle	997,613	58,965,697	62.00%
64.00	Marblehead High	2,291,710	61,257,407	61.00%
65.00	Tyngsborough Elementary	1,489,108	62,746,515	71.00%
66.00	Edgartown Elementary	830,708	63,577,223	56.00%
67.00	Petersham Elementary	244,029	63,821,252	66.00%
68.00	North Middlesex Region Pepperell Middle	1,279,748	65,101,000	73.00%
69.00	Leominster Middle	1,495,231	66,596,231	69.00%
70.00	Acushnet Ford Middle	1,028,548	67,624,779	79.00%
71.00	Grafton North Elementary	974,096	68,598,875	68.00%
72.00	Taunton Pole Elementary	1,056,161	69,655,036	83.00%
73.00	Gateway Region Middle/High	1,786,363	71,441,399	76.79%
74.00	Gateway Region Huntington/Montgomery Elementary	461,323	71,902,722	76.79%
75.00	Reading Sunset Rock Lane Elementary	543,155	72,445,877	66.00%
76.00	Freetown-Lakeville Region Middle	1,523,750	73,969,627	72.45%
77.00	Westborough Nourse-Mill Brook Elementary	1,204,711	75,174,338	55.00%
78.00	Westford Hartford Road Site Elementary	683,171	75,857,509	65.00%
79.00	Newton Williams Elementary	317,160	76,174,669	60.00%
80.00	Franklin Lincoln Street Elementary	1,498,874	77,673,543	69.00%
81.00	Hull Memorial Middle	547,166	78,220,709	71.00%
82.00	Hull High	811,730	79,032,439	71.00%
83.00	Andover Elementary/Middle	1,452,669	80,485,108	60.00%
84.00	Cohasset Deerhill-3/4/5 Elementary	591,577	81,076,685	60.00%
85.00	Pelham Elementary	204,757	81,281,442	68.00%
86.00	Wellesley Sprague Elementary	869,134	82,150,576	57.00%
87.00	Wayland Middle	510,679	82,661,255	61.00%
88.00	Acushnet Elementary	876,170	83,537,425	79.00%
89.00	Lynnfield Huckleberry Hill Elementary	400,450	83,937,875	62.00%
90.00	Old Rochester Junior/Senior High	2,909,835	86,847,710	68.10%
91.00	Reading Alice Barrows Elementary	425,023	87,272,733	66.00%
92.00	Melrose Roosevelt Elementary	674,639	87,947,372	67.00%
93.00	Weymouth Academy Avenue Elementary	287,495	88,234,867	67.00%
94.00	Amherst Crocker Elementary	412,645	88,647,512	67.00%
95.00	Westwood Martha Jones Elementary	645,696	89,293,208	59.00%
96.00	North Adams Drury High	1,447,072	90,740,280	87.00%
97.00	Woburn Shamrock Elementary	517,407	91,257,687	62.00%
98.00	Longmeadow Blueberry Hill Elementary	472,384	91,730,071	64.00%
99.00	Westborough High	1,994,526	93,724,597	55.00%
100.00	Norwell Cole Elementary	565,763	94,290,360	65.00%
101.00	Newburyport High	1,988,583	96,278,943	68.00%
102.00	Westford Greystone Site Elementary	711,317	96,990,260	65.00%
103.00	Lynnfield Summer Street Elementary	390,643	97,380,903	62.00%
104.00	Freetown PK-4 Elementary	650,194	98,031,097	74.00%
105.00	Seekonk Martin Elementary	425,003	98,456,100	70.00%
106.00	Watertown Hosmer Elementary	416,029	98,872,129	60.00%
107.00	Hull Lillian Jacobs Elementary	841,794	99,713,923	71.00%
108.00	Wellesley Bates Elementary	755,956	100,469,879	57.00%
109.00	Arlington Peirce Elementary	416,428	100,886,307	63.00%
110.00	Arlington Dallin Elementary	496,209	101,382,516	63.00%
111.00	Seekonk High	723,653	102,106,169	70.00%
112.00	Central Berkshire Becket Elementary	321,972	102,428,141	61.55%
113.00	Longmeadow Wolf Swamp Elementary	486,284	102,914,425	64.00%
114.00	Nashoba Voc/Tech High	1,541,347	104,455,772	68.53%
115.00	Gateway Region Chester-Middlefield Elementary	321,835	104,777,607	76.79%
116.00	Cohasset Middle/High	1,690,063	106,467,670	60.00%
117.00	Shrewsbury High conversion	1,182,720	107,650,390	64.00%
118.00	Gateway Region Russell Elementary	230,361	107,880,751	76.79%
119.00	Gateway Region Russell Conwell Elementary	152,274	108,033,025	76.79%
120.00	Gateway Region Blandford Elementary	152,734	108,185,759	76.79%
121.00	Amesbury Cashman Elementary	435,337	108,621,096	75.00%
122.00	Lynnfield High	866,233	109,487,329	62.00%
123.00	Watertown High	338,163	109,825,492	60.00%
124.00	Norwell High	1,039,767	110,865,259	65.00%
125.00	Provincetown High	386,301	111,251,560	60.00%

Rank	Project identification	Individual authorization	Cumulative authorization	Grant rate
126.00	Watertown Phillips AHS	75,951	111,327,511	60.00%
127.00	Provincetown Veterans Memorial Elementary	142,654	111,470,165	60.00%
128.01	Medfield Memorial Elementary	500,455	111,970,620	63.00%
129.01	Shirley Middle	846,955	112,817,575	68.00%
130.01	Oxford Chaffee Elementary	479,505	113,297,080	80.00%
131.01	Ashburnham-Westminster Oakmont Rgl. High	2,126,039	115,423,119	72.34%
132.01	Sharon Cottage Elementary	492,643	115,915,762	67.00%
133.01	Dover-Sherborn Middle/High	1,936,084	117,851,846	57.49%
134.01	Westford Stony Brook Middle	1,205,506	119,057,352	65.00%
135.01	North Brookfield Junior/Senior High	1,054,901	120,112,253	79.00%
136.01	Douglas High	1,508,554	121,620,807	77.00%
137.01	Duxbury Chandler Elementary	754,750	122,375,557	67.00%
138.01	Natick Wilson Middle	1,315,430	123,690,987	59.00%
139.01	Duxbury Alden Elementary	1,222,643	124,913,630	67.00%
140.01	Hatfield Breor Elementary	513,217	125,426,847	67.00%
141.01	Wrentham Delaney Elementary	452,383	125,879,230	70.00%
142.01	Walpole Elm Elementary	648,708	126,527,938	63.00%
143.01	Plympton Dennett Elementary	444,122	126,972,060	71.00%
144.01	Mattapoisett Center Elementary	720,299	127,692,359	65.00%
145.01	Acton-Boxboro Regional High	2,870,822	130,563,181	62.00%
146.01	Spencer-E. Brookfield Spencer Middle	1,128,713	131,691,894	80.00%
147.01	Oxford Clara Barton Elementary	518,885	132,210,779	80.00%
148.01	Lincoln-Sudbury High	3,740,152	135,950,931	62.47%
149.01	Ralph C. Maher High	2,274,789	138,225,720	84.83%
150.01	Newton Memorial Spaulding Elementary	395,134	138,620,854	60.00%
151.01	Weston Country Elementary	615,160	139,236,014	53.00%
152.01	Amesbury High	1,680,254	140,916,268	75.00%
153.01	Needham Broadmeadow Elementary	718,365	141,634,633	58.00%
154.01	Dighton-Rehoboth High	1,506,045	143,140,678	74.59%
155.01	Hampshire Junior/Senior High	1,634,675	144,775,353	71.95%
156.01	Walpole Boyden Elementary	368,995	145,144,348	63.00%
157.01	Peabody Carroll 1912 Elementary	837,074	145,981,422	66.00%
158.01	Medfield Amos Clark Kingsbury High	1,854,848	147,836,270	63.00%
159.01	Harvard Bromfield Middle/High	944,996	148,781,266	61.00%
160.01	Taunton Walker Elementary	581,041	149,362,307	83.00%
161.01	Medway High	2,266,082	151,628,389	69.00%
162.01	Blackstone-Millville Federal Street Middle	1,542,849	153,171,238	81.55%
163.01	Franklin Horace Mann Elementary	1,566,856	154,738,094	69.00%
164.01	Taunton Middle/High	4,190,708	158,928,802	83.00%
165.01	Harwich Elementary	631,414	159,560,216	61.00%
166.01	Needham Eliot Elementary	598,673	160,158,889	58.00%
167.01	North Andover High	2,822,447	162,981,336	63.00%
168.01	Mendon-Upton Memorial Elementary	955,913	163,937,249	71.00%
169.01	Mattapoisett Old Hammondtown Elementary	617,646	164,554,895	65.00%
170.01	Mendon-Upton Clough Elementary	773,064	165,327,959	67.00%
171.01	Blackstone Valley Vocational High	2,469,583	167,797,542	75.54%
172.01	Bedford John Glenn Middle	936,156	168,733,698	57.00%
173.01	Everett High	4,438,830	173,172,528	83.69%
174.01	Weston Woodland Elementary	586,327	173,758,855	53.00%
175.01	Middleboro Memorial K	681,896	174,440,751	79.00%
176.01	Brookline Amos Lawrence Elementary	833,899	175,274,650	61.00%
177.01	Southboro Trotter Middle	437,304	175,711,954	63.00%
178.01	Southboro Woodward Elementary	593,030	176,304,984	63.00%
179.01	Littleton High conversion	686,883	176,991,867	61.00%
180.01	Westwood High	1,859,412	178,851,279	59.00%
181.01	Erving Elementary	524,494	179,375,773	64.55%
182.01	Medfield Thomas Blake Middle	190,868	179,566,641	63.00%
183.01	Tewksbury John Wynn Middle	981,953	180,548,594	70.00%
184.01	Newton South High	4,667,158	185,215,752	60.00%
185.01	Douglas Elementary	55,593	185,271,345	77.00%
186.01	Newton North High	3,156,062	188,427,407	60.00%
187.01	Amherst-Pelham Middle	287,329	188,714,736	67.14%
188.01	Bridgewater-Raynham LaLiberte Junior High conversion	518,311	189,233,047	73.00%

List C

Appl. Date	Project identification	Individual authorization	Category	Grant rate
FY01	Northampton Bridge Street Elementary	11,923	MR	70.00%
FY01	Woburn Joyce Junior High	129,451	MR	60.47%
FY01	Woburn JFK Junior High	119,604	MR	60.47%
FY01	Woburn High	32,757	MR	60.47%
FY01	Ayer Middle/High	31,657	MR	68.82%
FY01	Ayer Middle/High	38,817	MR	68.82%
FY01	Dennis-Yarmouth Small Elementary	78,846	MR	55.84%
FY01	Needham High	193,895	MR	50.00%
FY01	Dennis-Yarmouth Baker Elementary	70,600	MR	50.00%
FY01	Carver John Carver Elementary	19,746	MR	69.11%
FY01	Attleborough Old High School swing space	8,272	MR	65.11%
FY01	Carlisle Robbins Elementary	13,101	MR	50.00%
FY01	Stoughton High	21,653	MR	64.89%
FY01	Westborough Gibbons Middle	117,751	MR	51.84%
FY01	Blue Hills Vocational High	62,331	MR	65.35%
FY01	Billerica Locke Middle	51,376	MR	64.06%
FY01	Billerica Parker Elementary	15,667	MR	64.06%
FY01	North Attleboro High	35,139	MR	63.42%
FY01	North Attleboro High	65,275	MR	63.42%
FY01	Shirley Laura White Elementary	33,034	MR	69.95%
FY01	Shirley Laura White Elementary	16,337	MR	69.95%
FY01	North Middlesex Region High	48,356	MR	77.85%
FY01	Shrewsbury Beal Elementary	24,014	MR	61.31%
FY01	Framingham Juniper Hill Elementary	22,937	MR	62.79%
FY01	Georgetown Penn Brook Elementary	8,849	MR	61.94%
FY01	Fairhaven Hastings Middle	29,397	MR	66.79%
FY01	Amherst Wildwood Elementary	90,889	MR	74.74%
FY01	North Middlesex Region Hawthorne Brook Middle	61,636	MR	77.85%
FY01	Worcester Midland Street Elementary	13,703	MR	88.21%
FY01	Worcester Goddard Elementary	81,826	MR	88.21%
FY01	Worcester W. Tatnuck Elementary	13,249	MR	88.21%
FY01	Worcester Heard Street Elementary	18,848	MR	88.21%
FY01	Worcester Vernon Hill Elementary	54,084	MR	88.21%
FY01	Norwood Oldham Elementary	12,277	MR	60.47%
FY01	Norwood High	17,235	MR	60.47%
FY01	Norwood North Junior High	21,736	MR	60.47%
FY01	Norwood South Junior High	16,996	MR	60.47%
FY01	Chicopee Barry Elementary	32,177	MR	86.79%
FY01	Chicopee High	95,655	MR	86.79%
FY01	Cambridge Rindge & Latin High	319,392	MR	73.89%
FY01	Danvers High	25,286	MR	59.00%
FY01	Southern Worcester Vocational High	45,120	MR	76.89%
FY01	Adams-Cheshire Hossac Valley High	29,672	MR	70.58%
FY01	Swampscott Middle	6,861	MR	55.00%
FY01	Swampscott Stanley Elementary	12,007	MR	55.00%
FY01	Attleborough Finberg School BICO	31,626	MR	69.11%

*Plainville and Weymouth have changed projects since approval of their original plans. New documentation that they have submitted is under review.

Source: Department of Education. Last updated 4/4/02.

School Building Assistance Update

continued from page three

• Prior to FY93, DOE was directed to re-prioritize any unfunded capital grant applications with the next year's applications. This resulted in certain so-called low priority projects always falling to the bottom of each annual priority list. It also caused projects to "move" around from year to year, based on the criticality of new grant requests received in the intervening year.

In response to this problem, the Legislature, beginning in the FY93 budget, began to "freeze" the annual priority lists. That is, the SBA priority list established in FY92 was given priority for funding before grant requests filed subsequently, and the projects retained their position for future funding as published on the FY92 list. This process has been repeated in each year following.

• The second amendment created two separate authorization streams and line items for first annual payments. Prior to this change, projects from urban areas were placed in competition for funding with projects from suburban and rural areas under a single authorization and line item. Historically, 60 percent of the annual authorization was available for projects to reduce/eliminate minority imbalance. These projects are designated as Category One projects on the SBA priority list. All other projects are included in Category Two or Three. This change was eliminated in 2000 when Chapter 70B replaced Chapter 645. Although there remains two separate funding streams and two separate categories, this separation will be eliminated once the projects listed in Category One on the current priority list are funded. All projects then will be listed in one category.

• The third amendment eliminated the requirement that 15 percent of the annual authorization be allocated to "major reconstruction" projects. This placed the emphasis on the funding of capital school construction projects and basically recognized the relative

importance of capital school construction needs over component and repair projects. The importance of funding major repair projects was reemphasized in the revisions made in 2000. Project applications for major repair projects are now again accepted and placed on the priority list along with all capital projects.

Major Repair Projects

The SBA Act provides grants for certain individual school building component upgrades. The reimbursable components include the following, all of which must have a construction cost of at least \$100,000:

- Handicapped accessibility.
- Structural safety.
- Roof replacements.
- Heating, ventilation and air conditioning.
- Energy conservation.

Grant Calculations and Program "Audit"

Chapter 70B established new reimbursement rates for each city and town in the Commonwealth. Under the old law, each community in the Commonwealth had its particular reimbursement or grant rate specified in the School Building Assistance Act. Chapter 70B now establishes an *annual* calculation to determine the "base rate" for each community. The three components to establish the base rate are community income and property wealth factors, developed by the Department of Revenue, and a district's poverty factor based on reported low-income enrollment. In addition, incentive factors are included in the law that is project specific and would include the following incentive points as an addition to the base rate.

- Maintenance rating: maximum of 8 points.
- Type of construction: New school, 0 points; Renovation, maximum of 5 points.

• Innovative community use: maximum of 3 points.

• Energy efficiency: maximum of 2 points.

• Use of construction manager: maximum of 2 points.

• Non-state funding; .5 point for every 1 percent of project cost raised.

The final grant rate is determined during the application stage and is maintained during the funding cycle.

Determining Final Costs

In order to maintain controls and standards for this program, grants are formulated by the following method.

1. The scope of every capital school construction proposal is determined based on the demonstrable need. Once the square footage and/or renovation need has been approved, based on program and enrollment considerations, DOE determines the *maximum allowable cost* for that project, using the current cost allowances in the regulations. This amount or a *lesser amount as authorized at the local level*, is used to calculate the grant.

2. The applicant community files a financial statement which includes the amount of interest applicable to the project.

3. The principal and interest are added together (total debt service) and multiplied by the project specific grant rate. The total grant amount is then divided by the number of years for which the community incurs debt for the project, but not less than 5 or more than 20. The grant is paid in equal annual installments. The only exception to the equal annual payment procedure is in certain projects to reduce racial imbalance that have received approval for unequal payment schedules. In this case, annual payments are based on a percentage of actual debt service due each year. These exceptions are rare.

continued on page twelve

State Library Resources

by Stephen A. Fulchino, State Librarian

Most local officials know the value of their public libraries to their residents. But these public libraries can also be portals to the resources of the State Library — resources chosen to satisfy the needs of government policy makers.

Of course, the State Library of Massachusetts is open for the use of anyone who can make it to the State House. As a research library, however, only state employees can check out materials directly. There is another way to have access to books and some other materials of the State Library: through interlibrary loan at your local public library.

The State Library has three main missions, all of which add to a collection of items that may be of interest to municipal officials.

1. As the library for the executive and legislative branches of state government, the State Library collects books and periodicals on such subjects as public safety, government planning and zoning, transportation, the environment, taxation, and education. The library also has complete sets of Acts and Resolves and compilations of Massachusetts statutes along with legislative reports and journals, and other primary materials and indices to them.

In addition, the library has an extensive collection of 19th and 20th century maps, and of federal documents, including censuses back to 1790.

2. As the center of the depository system for Massachusetts state publications, the library has the most comprehensive collection in the world. The library keeps two copies of every publication and sends one copy of most to the Boston Public Library, the Worcester Public Library, the Springfield Free Library, the DuBois Library at the University of Massachusetts Amherst and the Library of Congress.

3. The first two missions have led the State Library to collect extensively in

Massachusetts history. By statute, the library receives a copy of every town and city annual report. The library also collects city and town histories and directories.

How does a municipal official find out what is in the library? Materials dealing with Massachusetts legislation and state publications are a given. Following is a list of ways to contact the library for information about other books and periodicals in its collection.

First, the Library webpage, www.state.ma.us/lib, contains a link to the online catalog (part of the C/W MARS network) and a list of current newspapers and periodicals received. (Most pre-1967 books are not in the online catalog, however. If you are interested in obtaining such a book, please use one of the following methods.)

Second, the library webpage contains an "Ask the Librarian" section. Here you can e-mail an inquiry and have it answered usually within two or three business days.

Third, you can call the library at (617) 727-2590. Library hours are Monday through Friday, 9 a.m. to 5 p.m.

Fourth, visit the library in person. The main entrance of the library is located at Room 341 at the rear of the State House.

To receive material from the State Library, place an interlibrary loan request through your local public library. It will either arrive through the statewide delivery service or, if it is only a few pages, by fax.

Library staff are also available to answer reference questions or to help visitors with extensive research.

The State Library of Massachusetts is an important asset to all the citizens of the Commonwealth, but it can particularly help meet the information needs of local officials. The staff and I look forward to hearing from you. ■

Assessment

continued from page two

ever, is determined as of January 1. In the court's view, the intent of the statutory amendment was to require owners who construct houses or other structures to contribute their fair share of taxes to meet the cost of municipal services. Without this statutory amendment, there would be, in effect, a one-year grace period and the owner would be assessed only on the condition of the parcel as of January 1.

According to the court, the Legislature had properly delegated its legislative authority to municipalities. By permitting the assessment of new construction, the Legislature had established an assessment policy and left the details of its implementation to the individual communities. Through the enactment of an extensive statutory framework in M.G.L. Ch. 40, Ch. 58 and Ch. 59, the Legislature had also provided extensive direction to communities. In municipalities that adopted the amendment, taxpayers who believed their property was not fairly assessed could file for abatement or seek judicial review of the actions by the assessors as had happened in the situation at hand.

In upholding the Westfield assessment of the warehouse, the Supreme Judicial Court ruled that taxes assessed in accordance with the local option provision in M.G.L. Ch. 59 Sec. 2A were proportional and satisfied state constitutional requirements. ■

DLS Update

The New 2002 Corporations Listing

The Division of Local Services (DLS) has posted the list of *2002 Massachusetts Domestic & Foreign Corporations Subject to an Excise* to the Internet (<http://dorapps.dor.state.ma.us/corp-book/home/home.asp>), and notification was sent to every local board of assessors'. Beginning this year, DLS has changed its approach to providing this information by presenting the entire listing of corporations annually. This listing will be available solely on the Internet. With the Internet, DLS is able to disclose the increasing number of corporations doing business in the Commonwealth and the frequent changes in their corporate status. Using the Internet, local assessors are able to search electronically by keywords rather than flipping through cumbersome printed books. By providing the complete listing of corporations annually, thereby eliminating the interim year reports, local assessors will have the most current information.

The corporations database and search program are the result of advancements in technology and two years of planning by DLS. Once known as the "grey book," DLS has annually compiled and published a list of for-profit corporations that do business in Massachusetts. A complete listing of corporations was published every five years and supplemental lists were released in the intervening years. Because the structure of the book often made it difficult for assessors to locate the listings, DLS created a search program and first placed the data on the Internet in 1997, enabling assessors to efficiently search by any keyword. Because of the limited space on our website four years ago, DLS released the complete

listing of the Corporations Book with its own search program on a CD-ROM in 1998. As each supplement was released between 1999–2001, the information was quickly placed on the Internet, and, in 2001, the 1998 data was finally placed on the Internet, too.

In addition to being only on the Internet, the Corporations Book also has a new section, Financial Institutions. This is a result of the 1995 amendments to M.G.L. Chapter 63. The amendments extended the bank excise provisions to a wider range of "financial institutions," which includes out-of-state institutions, mortgage companies, credit card issuers, collection agencies, check cashing bureaus and other lending institutions. Also included are bank holding companies and subsidiaries that participate in the filing of federal consolidated returns. Corporate financial institutions are taxable locally on poles, wires, underground conduits, and pipes, as well as machinery used in manufacture or in supplying or distributing water (M.G.L. Ch. 59 Sec. 5 16(l)). Because the legal name of a corporation may not readily identify it as a financial institution, DLS has segregated these companies, similar to the insurance companies. The separate listings for financial institutions and insurance companies are based on returns filed by the entities and not a classification by the Department of Revenue.

New Tax Collection Laws

Recent legislation has been enacted under Chapter 2 of the Acts of 2002 that makes several changes in tax collection procedures in order to promote affordable housing construction on, or municipal use of, real property parcels on which there are outstanding municipal taxes and charges.

First, cities and towns that accept a new local option, M.G.L. Ch. 58 Sec. 8C, may enter into agreements with developers of affordable housing for the payment of outstanding property taxes, including abatement of an amount that makes developing the site economically feasible.

Under M.G.L. Ch. 60 Sec. 77C, cities and towns are permitted to accept title from the owners of properties on which there are municipal liens as an alternative to tax taking and foreclosure proceedings. Properties accepted under this option are then treated as if a tax title foreclosure has been completed.

Treasurers may expedite the foreclosure proceedings in land court for tax title parcels worth less than the amount owed in real estate taxes or other municipal charges in accordance with M.G.L. Ch. 60 Sec. 81B.

Finally, the maximum valuation of parcels qualifying for the land of low value foreclosure procedure as an alternative to seeking a foreclosure decree from land court has been increased and indexed to annual increases in consumer prices. The maximum value for parcels that qualify for use of the alternative land of low value procedure under M.G.L. Ch. 60 Sec. 79 has been increased from \$10,000 to \$15,000.

In April, the Division of Local Service issued Informational Guideline Release (IGR) No. 02-206 which provides a detailed explanation of these new laws. This IGR is available on our website (www.dls.state.ma.us) under "Publications and Forms." ■

DLS Profile: Information Technology Staff

Arnold Kanter and **Don Reynolds** both work in the Division of Local Services' (DLS) Information Technology (IT) Section as systems analysts. Though their primary responsibility is to provide technical support to local officials in a variety of areas, Don and Arnold have always been willing to assist their fellow staff members resolve computer related problems here at DLS.



Don Reynolds and Arnold Kanter

Arnold has been with the Division for about 15 years. He played a key role in developing the automated recap and Schedule A programs. These programs have significantly reduced the time consuming, manual tasks formerly associated with these forms. Currently, he provides technical support to communities in their use of these programs. He also assists other IT staff in providing support to communities that use the Department of Revenue's (DOR) computer-assisted mass appraisal (CAMA) system.

According to Rob Addelson, Chief Financial Officer, Town of Framingham, "I have worked with Arnold for a long time. He has been a valuable resource in working through the mechanics of using the automated recap sheet. Arnold has proven time and time again to be responsive to our needs in Framingham."

One of Don's chief responsibilities is to provide technical support to CAMA users. He spends a significant portion of his time in communities working to install, configure and update their CAMA systems. Don has also assisted other IT staff in developing additional software programs for the DOR-sponsored Computer Software Consortium.

Harald Scheid, Regional Assessor, says that Don's "proficiency and depth of knowledge when it comes to computers, networks and software is outstanding. And he is a nice guy to boot!"

Don and Arnold are both key players at DLS in working on the conversion of several DLS applications to Internet-ready Oracle systems. Oracle applications will make it easier for local officials to obtain information from the Municipal Data Bank, submit required forms and data, and receive support and training at any time. ■

School Building Update

continued from page nine

Audit Requirement

The School Building Assistance regulations require the Board of Education to determine the final approved project cost within two years of the occupancy of new space, or in the year of the third payment, whichever occurred later. Department staff will review the submitted materials and will make necessary adjustments. Subsequent payments will be adjusted to reflect the actual approved project cost on an equal annual payment schedule to begin in the fiscal year following the fiscal year audit is performed. ■

City & Town

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

Joan E. Grouke, Editor

To obtain information or publications, contact the Division of Local Services via:

- website: www.dls.state.ma.us
- telephone: (617) 626-2300
- mail: PO Box 9490, Boston, MA 02205-9490

City&Town

Division of Local Services
PO Box 9490
Boston, MA 02205-9490

Return service requested

PRSR STD
U.S. POSTAGE
PAID
COMMONWEALTH OF
MASSACHUSETTS