



# CITY & TOWN

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## Regionalizing Services For Cities and Towns

Regionalizing municipal services has become somewhat easier with the recent passage of Chapter 133, Sec. 369 of the Acts of 1992. The new legislation amends M.G.L. Chapter 40 Sec. 4A. With tight budgets and increasing demands on local government, officials are exploring opportunities for regional cooperation and regional solutions to common problems. The new law permits joint agreements to be entered into by the municipality's chief executive officer, or a board, commission or official permitted by law to contract on behalf of the municipality; authorization by the city council and mayor in a city, or by town or district meeting in a town is also required. It also specifies a time limit of 25 years and must include certain financial safeguards.

This article examines how regionalization of services can provide important cost savings and opportunities to improve productivity through cooperation by looking at the Southeastern Regional Services Purchasing Group (SRPG).

SRPG initially came together at a conference on Regionalism last February. The conference was sponsored by the Town of Easton, and hosted by the Martin Institute for Law and Society at Stonehill College, Easton, MA. The conference drew over 130 participants, representing cities, towns and a variety of regional and state agencies.

As a result, 15 communities joined together to purchase supplies and provide services. The communities include the Cities of Brockton and Taunton, and the Towns of Easton, Avon, Bridgewater,

Canton, East Bridgewater, Foxboro, Mansfield, Norton, Raynham, Sharon, Stoughton, West Bridgewater and Whitman. The conference also produced discussion groups. These groups formed to examine municipal services such as police, fire, public works, finance, etc. A steering committee composed of administrative officers from each community was created to direct and coordinate activities. Within a short time, regional bids for office supplies and public works supplies had been written, advertised and awarded with substantial savings.

### Regionalizing Services Can Provide Cost Savings and Productivity

Savings for each participating municipality varied according to many local factors, but overall, cumulative savings were measured by the hundreds of thousands. The annual savings for Easton were \$26,000 for office supplies and \$70,000 for public works supplies. The success of that joint bidding project has been the catalyst for repeating the project for the current year, with additional communities and joint bidding in new areas.

Regional cooperation in other areas offers possibilities. Regionalizing public safety dispatching, solid waste disposal, and building inspection services are just a few examples. Dollar savings are not

always the goal; increased productivity may be the goal. The public works and fire discussion groups, formed at the Spring Conference, have conducted numerous exchanges of equipment, manpower and knowledge.

The Executive Office of Communities and Development recently awarded an Incentive Aid Grant to SRPG. The Group will match the grant with local funds and hire a regional administrator. The administrator's first year priorities will be regional purchasing, training, personnel support and publicity regarding the regionalism concept.

Easton's Town Administrator, Kevin Paicos, stated that, "There is virtually no service which municipal government currently offers which cannot be more efficiently completed on a regional basis. We need only have the vision to see the opportunities, the selflessness to share our authority, and the courage to lead our citizens in new directions." ■

*The Division appreciates the contribution and assistance of Kevin Paicos, Town Administrator, Easton.*

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# LEGAL

Update

## *Court Interprets A.T.B. Jurisdiction*

Payment of a real estate tax is not a condition precedent to the owner's filing of an abatement application. A taxpayer who is delinquent in paying his or her fiscal year 1993 real estate taxes on a certain parcel, for example, could successfully file an abatement application with the local board of assessors. This same property could also be in arrears on taxes for prior fiscal years. Tax delinquency on a parcel then does not bar the owner's filing of an abatement application to contest overassessment. An applicant, however, who is denied an abatement or is dissatisfied with the amount of the abatement can only appeal to the Appellate Tax Board provided that there is full compliance with state statute. Chapter 59 Section 64 of the General Laws in setting out Appellate Tax Board jurisdiction provides "that if the tax due for the full fiscal year on a parcel of real estate is more than two thousand dollars, said tax shall not be abated unless the full amount of said tax due has been paid without the incurring of any interest charges on any part of said tax pursuant to Section fifty-seven of Chapter 59 of the General Laws ..."

This statutory provision was the subject of the recent Massachusetts Appeals Court case of *Randolph Credit Union v. Board of Assessors of Randolph*, 33 Mass. App. 268 (1992).

Randolph Credit Union owned a certain parcel in the Town of Randolph. In preparing to make its May 1, 1990 tax installment, the credit union deposited four checks totaling \$37,038.75 to its account at the Provident Institution for Savings (Provident). Of the four checks, one was for \$30,000 and another for \$6,000. On the same day as the deposit, the credit union wrote a check for \$36,544.86

on its Provident account and delivered it to the Randolph collector. When the collector deposited the check on May 3, 1990, payment was refused. Pursuant to Federal Reserve Board Regulations, which authorized banks to place a hold on checks over \$5,000, the Provident had established a 5 day holding period. Consequently, insufficient funds were credited to the credit union's account when the check to the town was presented for payment. The collector redeposited the check on May 11, 1990. The taxpayer also paid interest since payment was made 11 days after the May 1, 1990 due date.

When the credit union which had been denied a fiscal year 1990 real estate tax abatement, appealed to the Appellate Tax Board, the Board ruled that the credit union lost its right to appeal since interest had been incurred. The Board dismissed the case by citing the provisions of Chapter 59 Section 64.

On appeal to the Appeals Court, the attorney for the credit union argued that timely payment to the town had been made because the taxpayer had delivered a check drawn on an account at a solvent bank with sufficient funds in that account to cover the check. The Appeals Court, however, held that funds are not sufficient if a depository bank lawfully places them on hold pending a reasonable time for collection. In the court's view, the appeal provisions of Chapter 59 Section 64 required that a check to the collector be honored and paid in ordinary course, that is, in good funds. Thus, the Appellate Tax Board's decision to dismiss the case was upheld.

Accordingly, strict conformity to the statutory requirements is a condition precedent to an appeal to the Appellate Tax Board. ■

## *Recent Legislative Enactments*

In order to keep local officials informed of legislative developments as they occur during the year, the Division of Local Services publishes a cumulative summary of new laws which have been enacted that affect municipal budgets and tax assessment, administration and collection. Listed below are the legislative changes affecting municipal finance found in Chapters 1-221 of the Acts of 1992. On November 20, 1992 a Bulletin was sent out with a summary of these laws and Bulletins will be issued on a quarterly basis in the spring, at mid-year after the state budget has been enacted, in the fall, and at year's end.

Copies of these new laws can be obtained from the State Bookstore located in Room 116 of the State House.

### **Chapter 8**

Condominium Common Expense  
Liens

### **Chapter 23**

FY92 Supplemental Budget

Sections:

9 Street Lists  
70-72 City "1/12" Budgets

### **Chapter 36**

Watershed Lands

### **Chapter 42**

Parks and Recreation Revolving Fund

### **Chapter 50**

Consolidated Municipal Finance  
Departments

### **Chapter 62**

Insurance Proceeds

### **Chapter 128**

Farm Plates

### **Chapter 133**

FY93 State Budget

Sections:

44 State Owned Land  
Reimbursement

*continued on page four* ➡

# FOCUS

## on Municipal Finance

### Quarterly Tax Billing Update

Since their introduction in FY91, Quarterly Tax Bills (QTBs) have become a viable alternative to semiannual billing. Many communities have opted to participate in this quarterly tax payment system as part of an overall effort to improve cash flow and financial management. In fact, the number of communities issuing these bills has grown from 36 in FY91 to 138 in FY93.

Quarterly tax bills require payment of property taxes four rather than two times a year. They allow taxpayers to make smaller payments and provide them with better assurance regarding payment due dates. They provide communities with a more evenly distributed level of income, a potential to increase investment income and reduce, if not eliminate tax anticipation borrowing costs. See IGR 92-201, March 1992.

Early indications showed an immediate reduction in the use of tax anticipation notes (TANs) for communities issuing QTBs in FY91 (see "QTB Communities Borrow Less", City & Town, August 1991). The following updates their progress and reports on the borrowing activity of new QTB communities using the most current information available to the Bureau of Accounts.

For the 36 communities first issuing quarterly bills in FY91, Chart A reveals a consistent reduction to date in both number of communities borrowing and in dollars borrowed. Note substantial reductions in FY91. In percentage terms, these communities now borrow 99% less than in FY90. Framingham is one such community that borrowed \$7,000,000 in FY90. Collector/Treasurer Donald Croatti reports that, "Framingham has not had to borrow in anticipation of revenue and

has been able to maximize interest earnings even though interest rates have dropped considerably."

Charts B and C reveal a similar pattern with respect to tax anticipation note borrowing by new QTB communities. Note the asterisks found in Table 1; they denote 67 communities that had to borrow

in the year prior to issuing QTBs but subsequently have not had to borrow.

In FY92, of 66 new communities issuing QTBs, only 22 had to borrow compared to 50 in FY91. Their numbers fell to 14 in FY93. Chart B shows that these communities borrowed \$232,850,000 or 70%

*continued on page four* ➔

Chart A

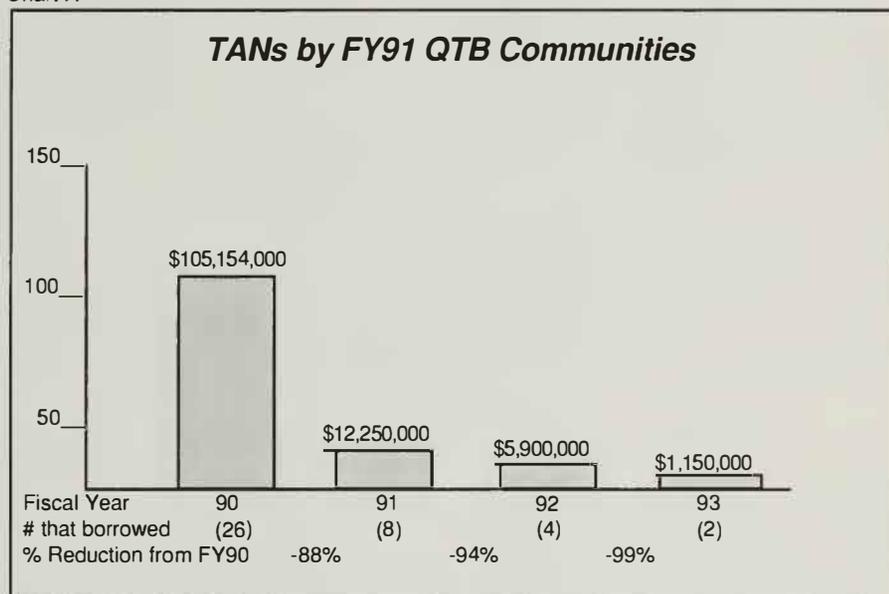
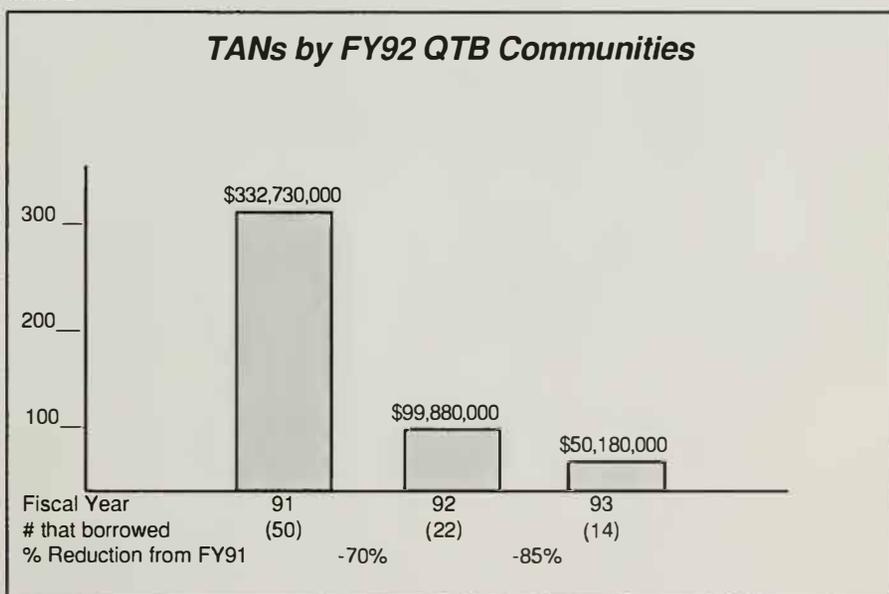


Chart B



less than in FY91. To date, these communities borrowed 85% less than in FY91.

Finally, in FY93 when 36 new communities issued QTBs, Chart C shows 21 fewer communities borrowing a total of \$94,825,000, or 74% less than in FY92.

On the following page, Table 1 lists 138 communities currently issuing quarterly tax bills, their first fiscal year of issuance, amounts borrowed in that fiscal year, in the prior fiscal year and the percentage change between them. Note that the totals indicate for all communities a reduction in TANs of \$420,579,000, or 74% in that first fiscal year alone.

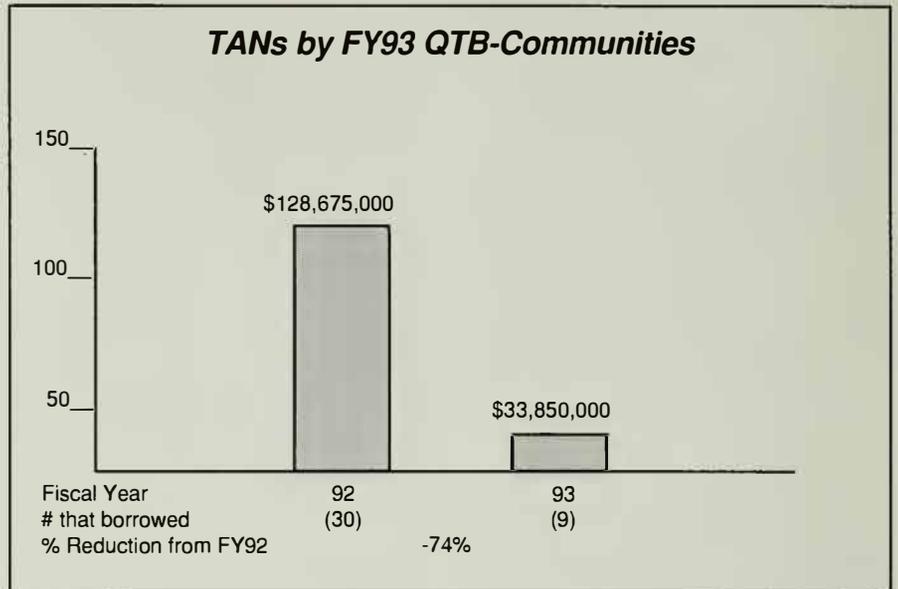
For more information on quarterly tax billing and your community, please contact your Bureau of Accounts representative in Boston (617) 727-2300, Worcester (508) 792-3571 or Springfield (413) 784-1040. ■

### We'd Like Your Ideas

Since 1988, this publication has featured Focus articles which provide information and analysis on a wide variety of municipal finance issues. Each Focus is compiled by the Division of Local Services' staff using the Municipal Data Bank information. We would like to request your suggestions for upcoming Focus articles. Our goal is to make each Focus topic valuable to you as local officials.

Please send your ideas to: Sharyn Adelman, Editor for City & Town, Division of Local Services, PO Box 9655, Boston, MA 02114-9655. ■

Chart C



### Recent Legislative Enactments

→ continued from page two

- |  |  |
|--|--|
| 48 Early Retirement Programs   | 388 Motor Vehicle Excise Marking Fee                           |
| 64 Housing Authority Procurement   | 416 Local Option Hotel/Motel Excise                            |
| 112 Equal Opportunity Grants — At Risk Schools                           | 431 Consolidated Administration                                |
| 169 Public Records   | 434 Special Needs Costs  |
| 203 Local Cultural Councils  | 462, 494, 499 and 500 Demolition Liens*                        |
| 366 Employee Health Benefits   | (IGR 92-208 11/92)   |
| 369 Joint Services   | 521 Tax Foreclosures   |
| 370 & 452 Non-Criminal Disposition of Local Violations. Effective 1/1/93 | <b>Chapter 136</b><br>Historical Commission Records            |
| 371 Parking Meter Advertising  | <b>Chapter 143</b><br>Borrowing Procedures* (IGR 92-105 11/92) |
| 373 Consolidated Municipal Departments                                   | <b>Chapter 153</b><br>FY92 Supplemental Budget                 |
| 374 Bond Proceeds* (IGR 92-105 issued 11/92)                             | Sections:<br>73 Equal Education Opportunity Grants             |
| 376 Insufficient Funds Checks  |  |
| 377 Alternative Revenue Sources  |  |
| 386 Apportionment of Taxes* (IGR 92-207 issued 11/92)                    |  |

An asterisk \* indicates the Division has issued Guidelines on implementation ■

### Tax Anticipation Notes by Quarterly Communities

QUARTERLY COMMUNITY	1ST FY	TANs IN PRIOR FY	TANs IN 1ST FY	% CHANGE	QUARTERLY COMMUNITY	1ST FY	TANs IN PRIOR FY	TANs IN 1ST FY	% CHANGE
ACTON	'91	7,300,000	0	-100	MILLVILLE	91	0	0	0
AMESBURY	92	10,000,000	9,500,000	-5	MILTON	'92	7,500,000	0	-100
AMHERST	92	0	0	0	MONSON	93	100,000	150,000	50
ANDOVER	91	9,500,000	900,000	-91	MONTGOMERY	92	0	0	0
ARLINGTON	'92	3,200,000	0	-100	NATICK	91	0	0	0
ASHLAND	'93	3,500,000	0	-100	NEEDHAM	91	0	0	0
ATTLEBORO	'92	7,000,000	0	-100	NEW BEDFORD	92	10,000,000	5,000,000	-50
BEDFORD	92	0	0	0	NEWBURYPORT	91	6,000,000	1,000,000	-83
BERKLEY	92	750,000	800,000	7	NEWTON	92	0	0	0
BEVERLY	92	11,500,000	8,700,000	-24	NO. ANDOVER	91	3,500,000	2,000,000	-43
BILLERICA	92	10,200,000	6,000,000	-41	NO. BROOKFIELD	'91	750,000	0	-100
BOSTON	92	0	0	0	NO. READING	91	0	0	0
BOURNE	93	5,000,000	1,000,000	-80	NORTHBOROUGH	91	3,500,000	3,600,000	3
BOXFORD	'93	2,500,000	0	-100	NORTHBRIDGE	92	4,000,000	3,000,000	-25
BRAINTREE	93	0	0	0	PELHAM	91	0	0	0
BRIDGEWATER	92	5,900,000	2,850,000	-52	PEPPERELL	'93	2,000,000	0	-100
BRIMFIELD	'91	500,000	0	-100	PITTSFIELD	'93	4,000,000	0	-100
BROCKTON	92	10,700,000	12,000,000	12	PLYMOUTH	'93	22,000,000	0	-100
BROOKLINE	'92	20,000,000	0	-100	PLYMPTON	'93	500,000	0	-100
BURLINGTON	'92	3,600,000	0	-100	QUINCY	'92	18,000,000	0	-100
CHELMSFORD	'91	6,500,000	0	-100	RANDOLPH	93	12,000,000	7,000,000	-42
CHELSEA	91	7,000,000	2,600,000	-63	RAYNHAM	93	2,700,000	1,600,000	-41
CHESTER	'91	604,000	150,000	-75	READING	91	0	0	0
CLARKSBURG	'91	450,000	0	-100	REHOBOTH	'92	1,500,000	0	-100
CLINTON	'93	2,675,000	0	-100	REVERE	92	9,000,000	3,000,000	-67
COHASSET	'93	1,500,000	0	-100	RICHMOND	'92	1,200,000	0	-100
CONCORD	92	0	0	0	ROCKLAND	'92	6,000,000	0	-100
DANVERS	91	0	0	0	SALEM	92	0	0	0
DARTMOUTH	'93	4,000,000	0	-100	SALISBURY	92	1,050,000	2,100,000	100
DEDHAM	'93	2,000,000	0	-100	SANDWICH	'92	7,500,000	0	-100
DENNIS	92	2,400,000	2,200,000	-8	SAUGUS	'91	4,000,000	0	-100
DOVER	'93	2,750,000	0	-100	SCITUATE	'92	4,000,000	0	-100
DUDLEY	92	0	0	0	SHREWSBURY	92	0	0	0
DUXBURY	'93	7,000,000	0	-100	SOMERSET	'93	5,000,000	0	-100
EASTON	'91	1,500,000	0	-100	SO. HADLEY	93	0	0	0
FRAMINGHAM	'91	7,000,000	0	-100	SOUTHBOROUGH	'91	1,800,000	0	-100
FREETOWN	93	2,500,000	2,300,000	-8	SOUTHBRIDGE	92	0	0	0
GLOUCESTER	'92	11,500,000	0	-100	STONEHAM	'92	5,200,000	0	-100
GRANBY	'93	1,200,000	0	-100	STOW	'92	2,400,000	0	-100
HADLEY	'92	550,000	0	-100	SUDBURY	'91	11,000,000	0	-100
HAMILTON	'91	4,000,000	1,000,000	-75	SWAMPSCOTT	'91	4,000,000	0	-100
HAMPDEN	93	2,700,000	500,000	-81	SWANSEA	'92	2,875,000	0	-100
HARVARD	92	3,250,000	1,000,000	-69	TEWKSBURY	92	9,900,000	2,100,000	-79
HAVERHILL	92	10,000,000	13,000,000	30	TISBURY	'92	4,500,000	0	-100
HINGHAM	'92	4,000,000	0	-100	UPTON	'91	250,000	0	-100
HOLBROOK	'92	4,500,000	0	-100	UXBRIDGE	'93	3,200,000	0	-100
HOLDEN	92	0	0	0	WAKEFIELD	'92	900,000	0	-100
HOLLISTON	91	3,500,000	1,000,000	-71	WALES	93	350,000	200,000	-43
HOLYOKE	92	10,000,000	10,000,000	0	WALTHAM	'92	14,500,000	0	-100
HOPEDALE	'93	1,900,000	0	-100	WATERTOWN	'91	4,500,000	0	-100
HUDSON	'93	950,000	0	-100	WAYLAND	91	0	0	0
KINGSTON	'93	1,000,000	0	-100	WELLESLEY	91	0	0	0
LAWRENCE	92	20,000,000	10,000,000	-50	WENHAM	'93	1,100,000	0	-100
LEOMINSTER	'92	4,150,000	0	-100	W BRIDGEWATER	92	2,200,000	1,300,000	-41
LEXINGTON	92	0	0	0	W. NEWBURY	'92	750,000	0	-100
LONGMEADOW	'91	4,900,000	0	-100	W. STOCKBRIDGE	92	1,150,000	700,000	-39
LOWELL	'92	18,000,000	0	-100	W. TISBURY	93	0	0	0
LUNENBURG	'93	1,250,000	0	-100	WESTBOROUGH	93	0	0	0
LYNNFIELD	'91	3,000,000	0	-100	WESTFORD	'92	2,500,000	0	-100
MALDEN	'91	4,900,000	0	-100	WESTWOOD	92	0	0	0
MANCHESTER	'91	2,200,000	0	-100	WEYMOUTH	92	19,000,000	1,200,000	-94
MARBLEHEAD	91	0	0	0	WILMINGTON	'92	5,000,000	0	-100
MARLBOROUGH	92	0	0	0	WINCHESTER	'93	4,000,000	0	-100
MARSHFIELD	'91	3,000,000	0	-100	WORCESTER	93	23,800,000	18,600,000	-22
MAYNARD	93	5,500,000	2,500,000	-55	WRENTHAM	93	0	0	0
MEDFIELD	92	0	0	0					
MEDFORD	'92	8,000,000	0	-100					
MEDWAY	92	0	0	0					
MELROSE	92	9,100,000	5,100,000	-44					
MERRIMAC	92	1,200,000	250,000	-79					
METHUEN	'92	2,450,000	0	-100					
MIDDLEFIELD	92	155,000	80,000	-48					
MIDDLETON	93	0	0	0					

\* The asterisk indicates that the community had to borrow in the fiscal year prior to issuing OTBs but subsequently has not had to borrow. In FY91, there were 18 communities. In FY92, 28 and in FY93, 21.

TOTAL	TANs IN	PRIOR FY	=	\$566,559,000
	TANs IN	1ST FY	=	\$145,980,000
	%	DECREASE		74%

Table 1

## FY93 Local Aid Distributions

In FY93, the Division of Local Services will distribute \$1.75 billion in local aid payments to cities, towns, and regional school districts through the four major Cherry Sheet aid programs — Chapter 70 and Additional Assistance (the two components of what is commonly referred to as Resolution Aid), Lottery, and Highway Fund. Three of the four categories of charges that appear on the Cherry Sheet—state assessments and charges, transportation authorities, and annual charges against receipts—are deducted from these distributions so that municipalities and regional school districts receive net payments.

This article explains how cities, towns, and regional school districts receive these payments, as well as how they are assessed for the costs of programs and services delivered by state and regional agencies on their behalf.

### Receipts

The Division of Local Services notifies the State Treasurer of the four major Cherry Sheet program payments to be made to municipalities and regional school districts on a quarterly basis — September 30, December 31, March 31, and June 30. Estimates for these programs are provided on the Cherry Sheet, Form C.S. 1-ER for municipalities and Form C.S. 2-ER for regional school districts. Municipalities and regional school districts do not need to take any local action to receive Chapter 70, Additional Assistance, and Lottery funds. However, the state budget provides for the withholding of Chapter 70 and Additional Assistance payments if a municipality has not had its Annual Financial Report (Schedule A) accepted by the Department of Revenue, or in the case of a regional school district, its End of Year Pupil and Financial Report accepted by the Department of Education. This provision also pertains to Regional School District Aid, distributed to regional school districts by the Department of Education.

Highway Fund payments are contingent upon local submission of Form HED-077,

which certifies to the Massachusetts Highway Department local appropriations for highway-related expenses.

The processing of payments to municipalities and regional school districts for other Cherry Sheet programs is initiated by the state agency responsible for their administration. These payments may differ from the amounts reported on the Cherry Sheet. Generally, actual payments are calculated based on final data in contrast to Cherry Sheet estimates which are based on the best available, yet preliminary data at the time the Cherry Sheet is issued.

### Charges

The Cherry Sheet, Form C.S. 1-EC notifies municipalities of estimated charges. Regional school districts are notified of charges for the one program in which they participate, Energy Conservation Program Repayment, on Form C.S. 2-ER.

As is the case with certain receipt programs, there may be differences between a municipality's Cherry Sheet estimate (Column 1, Estimates to be Raised) and the actual amount charged for any of these programs. Generally, actual charges are calculated based on final data in contrast to Cherry Sheet estimates which are based on the best available, yet preliminary data at the time the Cherry Sheet is issued. In addition, for some programs, the amount that a municipality is assessed in the first quarter may vary from the amount assessed in the last three quarters. This is because the first quarterly assessment may be based upon Cherry Sheet estimates which are subsequently revised due to the receipt of final data between the time of the Cherry Sheet's being issued and the charges being made for the second quarter. Consequently, the final three quarterly amounts are adjusted to reflect these differences.

### Annual Charges Against Receipts

One program from the Annual Charges

Against Receipts is deducted from each municipality's quarterly distribution as certified by the Division of Local Services. In FY93, the charges shown on the following lines of Form C.S. 1-EC are deducted as follows:

- 1st qtr: Multi-Year Repayment Programs (Line D-1)
- 2nd qtr: STRAP (Small Town Road Assistance Program) (Line D-4)
- 3rd qtr: Energy Conservation Grant Repayments (Line D-3; also Line B-7A on Form C.S. 2-ER for regional school districts)
- 4th qtr: Special Education Assessments (Line D-2)

### Assessments And Charges

One quarter of each municipality's State Assessments and Charges (Lines B-1 through B-9) and Transportation Authority assessments (Lines C-1 through C-3) are deducted from each quarterly distribution. Please note that the County Tax (Line A on C.S. 1-EC) is assessed directly to municipal Treasurers by County Commissioners semi-annually, in November and May.

### Notification From Treasurer

The State Treasurer provides an itemized description of receipts paid, annual charges made against receipts, and the total quarterly amount assessed for municipalities directly to each municipal Treasurer, as municipalities receive distributions via Electronic Fund Transfer (EFT). Regional school districts that receive distributions by check are also notified of receipts paid and the annual charge made against receipts.

### For More Information

Information Guideline Release No. 92-301 provides information on the FY93 payment schedule for all Cherry Sheet programs. For a copy of this IGR or if you have any questions about your Cherry Sheet estimates or local aid distributions, please contact Lisa Juskiewicz or Julie Slavet, Local Aid Section, Municipal Data Management and Technical Assistance Bureau, (617) 727-2300. ■

# UPDATE

## Local Services

### New Municipal Assessors & Collectors Forms

The Division of Local Services Property Tax Bureau's legal staff has been reviewing various assessment administration forms in conjunction with joint committees of assessors and collectors/treasurers. These committees are sponsored by the Massachusetts Association of Assessing Officers (MAAO) and the Massachusetts Collectors/Treasurers Association. Each committee has achieved the shared goal of creating revised forms which are taxpayer-friendly and func-

tional while consolidating forms whenever possible. The outcome of these committees has resulted in some recent changes in municipal forms, and these new forms are now available from your forms vendor. The revised warrant, notice and forms for processing tax deferrals should be used immediately because they reflect changes in the law. You may, however, postpone using the other forms until next year if you wish.

The following is a list of newly approved forms and a summary of the committees' actions:

#### Collector Forms:

Form	No.	Committee Action
Warrant to Collect Excise or Tax	266	Replaces 266CMV, 26, 267 FAE-ME, 268S
Notice of Issuance of Warrant to Collect Excise or Tax	275	Replaces 276, 277
Municipal Lien Certificate	290	Revises 290

#### Assessor Forms:

Application for Abatement of Real/Personal Property Tax	128	Revises 128
Property Tax Abatement/Exemption Certificate	147	Revises 147
Notice of Late Application	135L	New
Application for Statutory Exemption	96	Replaces 96, 96C, 96C 1/2, 96D, 97, 100, 100A, 97E, 97EB, 97EC, 96 W&M
Application for Property Tax Deferral	97	Replaces 97-EA
Deferral and Recovery Agreement	97-1	Replaces 97-EA-1
Statement of Entry into Deferral and Recovery Agreement	97-2	Replaces 97-EA-2
Property Tax Deferral Certificate	97-3	New
Renunciation of Rights under Statement of Entry into Tax Deferral and Recovery Agreement	97-4	Replaces 97-EA-6
Assessors Exemption Record	97-EA-3	Eliminated
Special Warrant for Collection of Deferred Taxes	97-EA-4	Eliminated
Special Commitment for Collection of Deferred Taxes	97-EA-5	Eliminated
Application for Hardship Exemption	98	Revises 98

We would particularly like to acknowledge the efforts of the committee members: Assessors - Louise Hatch, Randolph; David Beck, Hull; Susan Crowther, Bedford; Hugh Smith, Holbrook. Collectors - John FitzGibbons, Randolph; Bernard Walsh, Clinton; Donald Johnson, Peabody.

### Manual Carballo Award

The Emergency Education Aid Team of the DOR's Division of Local Services and the Department of Education proudly received the Commonwealth's highest honor for Executive Department employees, the Manual Carballo Governor's Award. The award was presented on October 5, 1992 by Governor Weld. Annually only 10 such awards are given to recognize and honor employees who personify excellence in public service.

The team was created subsequent to the passage of Chapter 493 of the Acts of 1991 last December 30. The Act provided 30 million dollars in emergency assistance to local and regional school districts and county agricultural schools that demonstrated serious educational emergencies.

During the awards ceremony Governor Weld noted, "The team carried out its difficult and sensitive responsibilities under extreme deadline pressure brought on by the urgency to distribute the funds within a matter of weeks in order to salvage a reasonable portion of the school year. These diligent efforts were able to provide immediate relief to schools and districts to alleviate overcrowding, provide textbooks and other essential equipment and supplies where they were most needed."

The Governor added, "The results were accomplished in a few short weeks by members of the Emergency Educational Aid Team as they drafted and adopted regulations, established evaluative criteria, developed and administered the application process, and evaluated over 100 applications. The funds were awarded in early February of 1992. All of this was achieved in addition to carrying out their regularly assigned duties." ■

## Municipal Fiscal Calendar

### January 31

#### DOR/BOA

*Begin quality reviews of audits performed by independent public accounting firms. When an audit by a private firm is contracted by a community for the prior fiscal year, the results of the audit shall be made available within 30 days after the completion of the audit, but no later than 13 months after the end of the audit period (Circular No. A-128 OMB.) The results are reviewed by BOA for two reasons: presentation and content. The presentation of the report includes a review of whether audit guidelines and standards are followed. The content of the report includes a review of the CPA firm's recommendations. BOA will contact the community to inquire about the corrective action, if any, that will be taken by the community. Based on the details and content of the corrective action plan, DOR and the community may arrange a field review to compare the action plan to the resulting improvements.*

### February 1

#### Taxpayer/Collector

*Deadline for payment of 3rd quarterly tax bill without interest, (if mailed before January 1.)*

### February 15

#### Treasurer/DOR:BOA

*Second (2nd) Quarter reconciliation of cash (due 45 days after the end of the quarter.)*

### February 28

#### Finance Committee

*Continue budget review and develop recommendations. This date will vary depending on dates of town meeting.*

## Data Bank Highlight

The Municipal Data Bank is a clearing-house for a wide variety of municipal, financial and socio-economic data. This information can be obtained on printouts or diskettes (617-727-2300 x 476) as well as via computer modem through the On-line Data Access System (617-727-4401).

The "Price Index for State and Local Government Goods and Services" is an inflation index produced by the U.S. Department of Commerce's Bureau of Economic Analysis. Officials looking at changes in budgets, revenues, or other factors may want to consider using this to present data in "constant dollars" over multiple years. This index was recently updated and is now available from the Data Bank for each calendar year between 1980 and 1991.

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## CITY & TOWN

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