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Moving Cities and Towns onto “The Cloud”

[DLS Information Technology](#) Director David Davies recently reached out to many of you via email with a proposal to develop an open source municipal integrated financial software system. We hope this effort will lead to more efficiently and economically maintained municipal information systems.

In a nutshell, [Community Software Consortium \(CSC\)](#) and the [Franklin Regional Council of Governments \(FRCOG\)](#) are jointly investigating the feasibility and desirability of developing a suite of applications for municipal accounting, collection, treasury, payroll, utility billing and licensing.

To do so, the project would begin by using applications that have been successfully employed for many years in one Massachusetts town of 14,000 residents. CSC, FRCOG and town officials have already agreed that the goal is to share those applications for enhancement and conversion to Internet-based “cloud” versions as long as the resulting programs are available to all communities under open source licensing agreements.

Local officials and staff in small to medium-sized communities across the Commonwealth should be pleased with this initiative. Such a system would provide an invaluable evolving resource to technology-strapped cities and towns. I applaud the decision of FRCOG and CSC to consider joint applications for regionalization grant funding, which may become available through the FY2012 state budget.

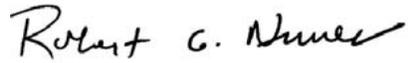
In addition, CSC is preparing to move its mass appraisal and tax administration system online as a web-based application, a move that would save cities and towns technology staffing and costly system updates.

In this first step, CSC, FRCOG and DLS, under David’s lead, invites communities to indicate their interest in participating in a process to select necessary enhancements and program components. Eventually the plan would be to offer software to anyone at no cost, although training and support for specific versions would—necessarily—involve costs, as would data conversion.

This project is in the early, exploratory stages, and no city or town should think it will be ready tomorrow, next year or even the year after. But it is an important and exciting step to providing meaningful and affordable technology assistance to cities and towns. Already, 40-plus communities have responded with various levels of interest, and the [Hampshire Council of Governments](#) has indicated it is a potential project partner.

Davies also recently wrote "[The Future of Small Town Computing: A 'Cloud' or a 'Digital Divide'?](#)" a City and Town article that documented the difficulties many small and medium-sized cities and towns experience in affording and managing information technology. Open source cloud computing is aimed at these overcoming these difficulties.

Local officials interested in learning more should contact David Davies at 617-626-2383.



Robert G. Nunes

[Deputy Commissioner & Director of Municipal Affairs](#)

Click [here](#) to read more ...

MassWorks Infrastructure Program Update

A Letter from Lt. Governor Timothy P. Murray

Dear Local Officials,

I am pleased to report that the next phase of the [MassWorks Infrastructure Program](#) is ready and a schedule of public outreach sessions is available online.

The MassWorks Infrastructure Program provides a one-stop shop for municipalities and other eligible applicants seeking public infrastructure funding to support community and economic development.

The Program represents an administrative consolidation of six grant programs:

- Public Works Economic Development (PWED) Grants
- Community Development Action Grant (CDAG)
- Growth District Initiative (GDI) Grants
- Massachusetts Opportunity Relocation and Expansion Program (MORE)
- Small Town Rural Assistance Program (STRAP)
- Transit Oriented Development (TOD) Grant Program

The MassWorks Infrastructure Program overview, frequently asked questions, draft program guidelines, and the schedule of public outreach sessions are available at www.mass.gov/mpro under [MassWorks Infrastructure Program](#). The public comment period for the draft guidelines is open until 5:00pm on April 8th. Interested parties are encouraged to attend one of the information sessions or to submit comment in writing at MassWorks@state.ma.us. These guidelines will apply to the next open funding round scheduled for September 1, 2011.

Yours truly,

[Timothy P. Murray](#)
Lieutenant Governor

Taxpayer Loses Lawsuit but Keeps Farm

James Crowley, Esq., [Bureau of Municipal Finance Law](#)

A taxpayer sued a town and a nonprofit conservation organization over a right of first refusal involving classified forest land. The decision is [Kunelius v. Town of Stow; the Trust for Public Land et al, 588 F.3d 1 \(2009\)](#).

Marilyn Kunelius owned a horse farm on Red Acre Road in the [Town of Stow](#). Her farm contained 50.67 acres of which 42.1 acres were classified forest land. By having the land classified under [M.G.L. Ch. 61](#), Kunelius received tax breaks but the town also received certain rights if the forest land was later to be developed. Desiring to sell the property, Kunelius entered into negotiations with Cohousing Resources LLC (Cohousing). An agreement was reached in October 2002. Under the purchase and sale agreement, Cohousing agreed to pay \$1.1 million for the farm. It was Cohousing's intent to develop a portion of the land for affordable housing under [M.G.L. Ch. 40B](#). The purchase and sale agreement contained a liquidated damages provision, which meant that if the Buyer defaulted, then the Seller as her remedy could retain the \$10,000 deposit plus \$1,500 per month up to the time of closing to compensate Seller for lost income from her horse farm business. There was one stumbling block. Since most of the land was classified under M.G.L. Ch. 61, the Town of Stow had a right of first refusal concerning the 42.1 acres of classified forest land.

In accordance with M.G.L. Ch. 61, Marylyn Kunelius notified the town in a letter dated October 16, 2002 of her plan to sell the forest land. Alarmed by the news that the land would be developed, neighbors on Red Acre Road urged town officials to match the offer and protect the land that abutted two conservation areas and was located over the Town's largest aquifer. By statute, the Stow board of selectmen had 120 days after receipt of a notice of intent to exercise the right of first refusal. The selectmen explored using [Community Preservation Act \(CPA\)](#) funds and issuing debt to finance the purchase. The Stow voters, however, rejected a debt exclusion for the purchase, which would have allowed additional local taxes to be raised by exempting any principal and interest payments from the limits of [Proposition 2½](#).

Under [M.G.L. Ch. 61 Sec. 8](#), the Town had the right to assign its right of first refusal to a nonprofit conservation organization. On February 11, 2003 the Stow selectmen by majority vote assigned the right of first refusal to the Trust for Public Land (Trust), which is a nonprofit conservation corporation. On February 12, 2003 the selectmen sent notice of the assignment and acceptance by the Trust to Marilyn Kunelius. Affidavits to this effect were duly recorded at the [Registry of Deeds](#).

The Trust received guarantees from Stow officials and town meeting that \$400,000 in CPA money would be forthcoming to assist in the acquisition. Nevertheless, the Trust was unsuccessful in securing financing for the balance.

The Trust was equally unsuccessful in obtaining price concessions from Kunelius who declined to reduce the purchase price. On the deadline date for the closing, which was September 26, 2003, the Trust defaulted and there was no closing. The officers of the Trust, however, believed the Trust would be liable under the terms of the purchase and sale agreement for \$19,000 in liquidated damages that would consist of the \$10,000 deposit plus \$1,500 per month for the six months to the final date of closing.

When Kunelius, after the Trust's default, informed Cohousing that her property was still for sale Cohousing informed her of its decision to develop another site. Upset that she had no buyer, Kunelius filed a lawsuit against the Town of Stow and the Trust in federal district court. Her claim could be brought in federal court since Kunelius had moved to Maine and there was now diversity of citizenship, which meant the federal court had jurisdiction. In her complaint Kunelius alleged she was entitled to specific performance or full benefit of the bargain damages and that the liquidated damages clause in the purchase and sale agreement should be invalidated. Kunelius also brought a consumer protection claim under [M.G.L. Ch. 93A](#). The federal district court entered summary judgment in favor of the Town and the Trust. Kunelius then appealed to the [First Circuit Court of Appeals](#).

The U.S. Court of Appeals also ruled against Kunelius. The Court of Appeals held that, under Massachusetts law, which applied to this action, Kunelius was only entitled to the liquidated damages provided in her purchase and sale agreement with the original Buyer, which was Cohousing. Marilyn Kunelius argued that the liquidated damages provision had been inserted in the agreement because she had established a special relationship with Cohousing and it would be unfair to grant the same concessions to the town and the Trust. The Court of Appeals, however, was not sympathetic since Kunelius essentially had control of the drafting of the purchase and sale agreement and she had simply neglected to include any contractual language to limit her risk in the event the right of first refusal was ever invoked. Furthermore, the Court noted that under common law a right of first refusal ripens into an option to purchase under the terms provided in the offer. The Court observed that prior court decisions on rights of first refusal also have held that the holder of a right of first refusal must meet all the terms of the offer, including provisions such as a clause for liquidated damages. Although the [Massachusetts Supreme Judicial Court](#) had never ruled on a liquidated damages clause in a M.G.L. Ch. 61 right of first refusal context, the Court of Appeals believed that the Supreme Judicial Court would likely adopt the same rule in effect in other jurisdictions and thereby make the liquidated damages provision in the agreement applicable to the Town and the Trust.

Having rejected Kunelius' claim for specific performance, the Court of Appeals then turned to her consumer protection claim. Specifically, Kunelius sought damages under the business-to-business provision of the consumer protection

law. [M.G.L. Ch. 93A Sec. 11](#) requires a plaintiff alleging unfair or deceptive practices to demonstrate that the transaction was commercial in nature, and that both the plaintiff and the defendant were engaged in trade or commerce. In the case at hand, it could be argued that that the commercial transaction was the sale of the horse farm, which was a business operated by Kunelius. In the Court's view, however, the Trust was not engaged in a trade of business since it was a nonprofit corporation acting in furtherance of its mission of preserving and conserving land. For this reason, the Court of Appeals held that Kunelius could not receive damages under a consumer protection theory.

Although Kunelius was unsuccessful in federal court, she was entitled to the liquidated damages and could seek to sell her land to another willing buyer.

Equalized Valuations Finalized for 2012 & 2013

Donna Demirai & Marilyn Browne, Bureau of Local Assessment

Not surprisingly, the equalized full and fair cash value of all taxable property in the [Commonwealth of Massachusetts](#) declined 5.3 percent or \$57 billion from two years ago. The last equalized valuation study was done in 2008 for use in FY2010 and 2011. Before we analyze some of the results of the newest study lets look at equalized valuation uses and how the figures are derived.

Uses

Early this February, the Department of Revenue's [Bureau of Local Assessment](#) completed and sent to the legislature and local assessors the final equalized valuations (EQVs) as of January 1, 2010. In two years and for two years (FY2012- FY2013) this data will become part of the allocation of aid distributed through the lottery formula, aid to public libraries, Chapter 70 school aid and reimbursement of school construction projects. Certain Cherry Sheet charges also use EQVs: County Tax, Boston Metropolitan Transit District, Mosquito Control Projects and Air Pollution Control Districts. In addition, EQV is used in calculating a community's debt limit ([MGL Ch.44, §10](#)).

Derivation

Local assessors submitted calendar year 2008 sales reports reflecting assessed values as of January 1, 2009. (If a community had less than 20 arms length or valid sales in 2008 then 2007 sales reports were also included.) In addition, we relied on the Form LA-4, Total Assessed Value as of January 1, 2009, submitted by local assessors as part of the FY2010 tax rate setting process.

Through community specific statistical analyses we determined the levels of assessment for each of the major classes of property and then estimated the full and fair cash value. To this was added a projected 2010 new construction value that was developed through a review of each community's past four years' new growth and, where applicable, we added Urban Redevelopment Corporation numbers ([MGL, Ch.121A](#)).

Observations

Overall, when looking at the 2010 EQVs, you see a significant decrease in the number of valid sales, a decline in overall state value, marked differences between cities and towns as well as considerable differences in various regions of the state.

Between 2000 and 2010 property values increased 111 percent in actual dollars and approximately 44 percent in constant dollars (dollars adjusted for inflation). However the bulk of the increase occurred between 2000 and 2006 going from \$485 billion to \$991 billion. When those figures are adjusted for inflation the increase is 60 percent with the peak occurring in 2006 at \$1,137 trillion. These

dates mirror the so-called housing bubble era. From 2006 to 2010 property values stabilized to \$1.025 trillion in actual dollars but in fact decreased by 10 percent when adjusted for inflation. ([EQV Spreadsheet](#))

With the economic downturn, the number of real estate sales dropped quite a bit. None of the 2010 communities had more than a five percent sales sample this EQV while 14 communities did for 2008. Only approximately one out of every ten municipalities (or 32 of 351) had sample sizes greater than three percent in 2010, while just two years prior in 2008 slightly more than half of all cities and towns (or 187 of 351) had sample sizes greater than three percent. On the other end of the spectrum, municipalities with sample sizes of two percent or less totaled only 47 in 2008 but climbed to 153 in 2010. ([EQV Spreadsheet](#))

Between 2008 and 2010, the total equalized value of the taxable property in the Commonwealth dropped by \$57 billion dollars. The total 2010 equalized value of the taxable property in the Commonwealth was determined to be \$1,024,656,765,100, down from \$1,081,810,885,500. While the new total value stayed above the trillion dollar mark, the \$57 billion decrease is noteworthy, particularly because cities suffered more of a drop than towns, meaning that several cities may face collisions with their levy ceilings.

The amount a city or town can raise in property taxes is governed by [Proposition 2 ½](#), which does not allow that tax to be more than 2.5 percent of total taxable value, called the levy ceiling. Prop 2 ½ also does not allow the property tax to exceed the levy ceiling. Consequently, if a community's property values drop significantly so will the amount it can raise in its property tax levy.

Three cities in the Boston Metro area were an anomaly; Boston, Cambridge and Newton all had increases in value. The remaining 43 cities declined by -24.4 percent, which represents forty percent of the total state decrease in value from 2008. It is notable that cities in the Berkshire and Pioneer Valley regions had only minor decreases of half of a percent and -3.7 percent respectively. Cities with the largest double-digit decreases are Brockton (-25.6 percent), Revere (-22.4 percent), Lawrence (-22.2 percent), Lynn (-21.7 percent) and Everett (-20.3 percent). The cities with the smallest drops in value are Chicopee (-0.9 percent), Holyoke (-2.4 percent), Somerville (-4.9 percent), Gloucester (-5.1 percent) and Weymouth (-7.1 percent). Overall, excluding Boston, cities statewide averaged a decline of -10.2 percent, which is significant when compared to the entire state average drop of -5.3 percent. ([EQV Spreadsheet](#))

Looking at the per capita calculation, with current estimated 2009 population figures, the overall per capita state average is \$155,402. There are 203 communities below this average and 148 above. It is not surprising that the Cape and Island communities have the highest EQV per capita values since they have a low year-round population count and high property values. The range between the highest and lowest is striking. The top five per capita communities are

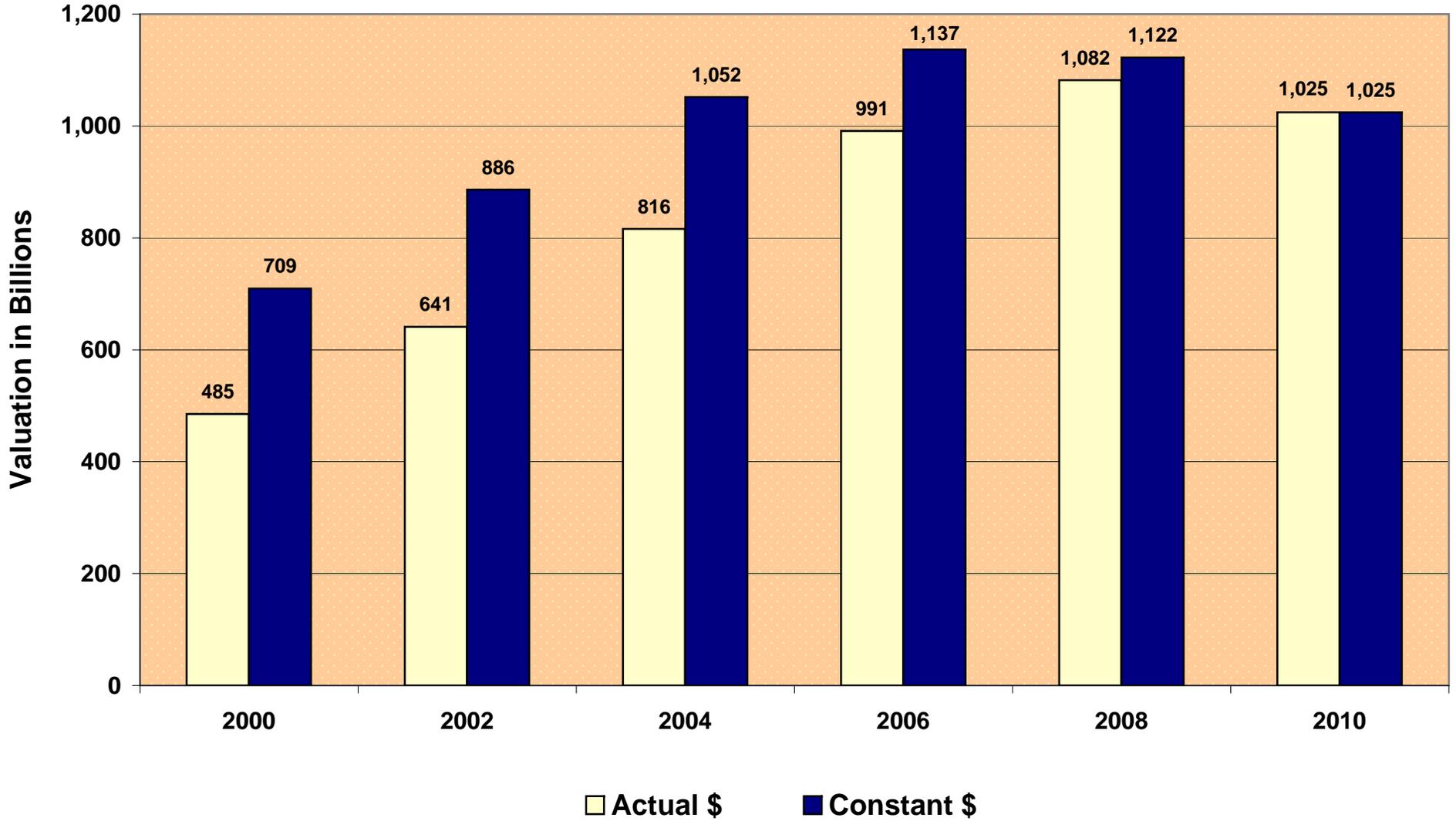
Chilmark at \$3.68 million, Gosnold at \$3.35 million, Aquinnah at \$2.13 million, Nantucket at \$1.94 million and Edgartown at \$1.87 million. Those with the lowest per capita value are throughout the state and do not discriminate between regions but are all cities. The five lowest per capita—again all cities—are: Lawrence (\$45,915), Springfield (\$50,501), North Adams (\$54,886), Holyoke (\$57,594) and Chelsea (\$62,540). ([EQV Spreadsheet](#))

If you look at the EQV percent change by region it is interesting to see that only one region, Berkshire, had a slight increase of 0.7 percent. The Boston metro region dropped -3.1 percent including Boston, Brookline, Needham, Newton and Cambridge, all of which had increases from the 2008 EQV. But if you exclude those five communities in their regional analysis the overall percent drops further to -5.98 percent. The three areas surrounding the Boston Metro region experienced the largest negative percent changes from 2008, they were Central (-9.6 percent), Southeast (-9.5 percent) and Northeast (-7.8 percent). The two remaining areas of the state showed declines that were less than the Boston Metro regions are the Central area at -9.6 percent followed by the Cape at -4.6 percent. ([Regional Map](#))

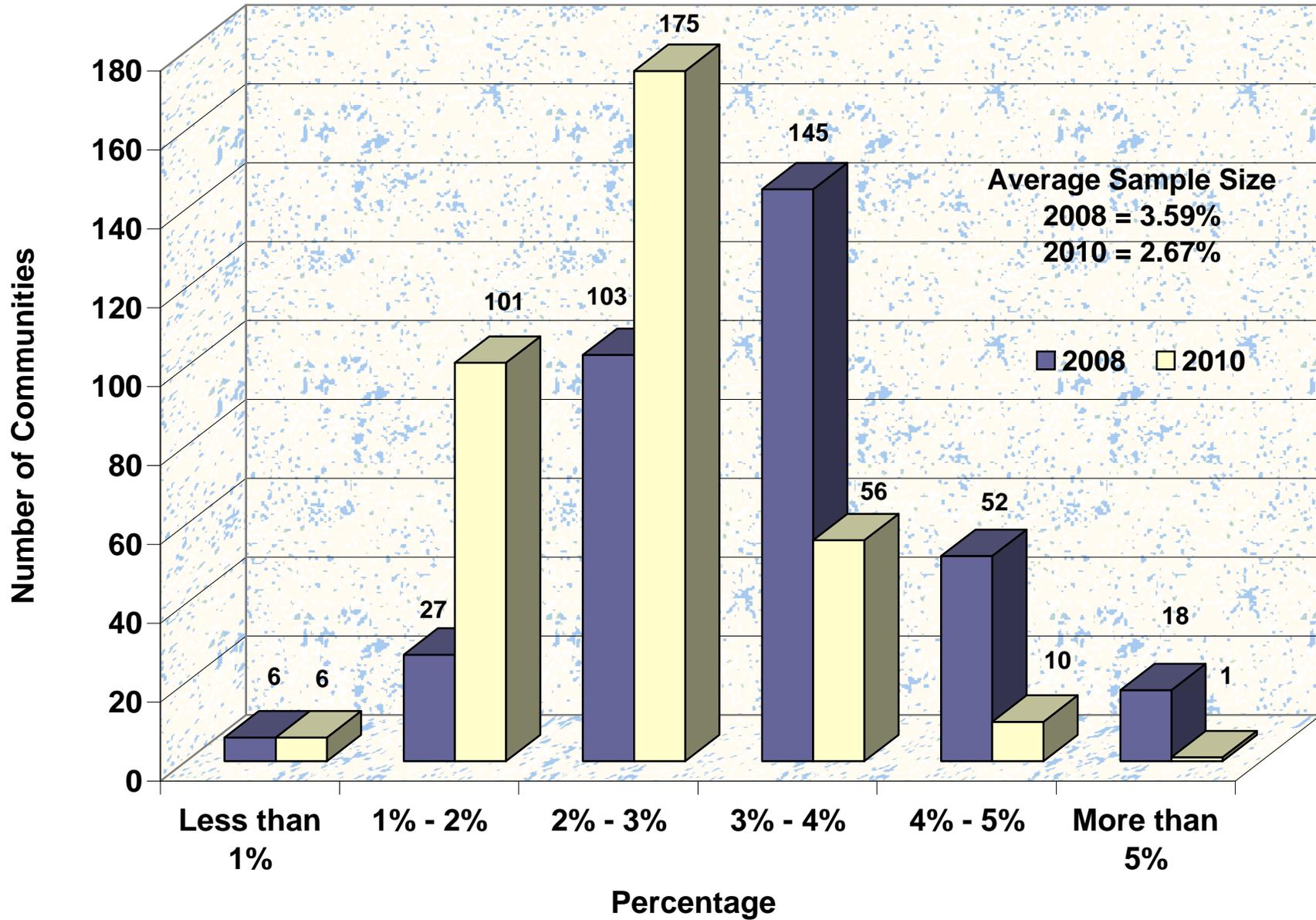
The 2010 EQV numbers show the largest increases in value occurred in western Massachusetts in New Ashford, Hawley, Washington, Tolland and Goshen. New Ashford topped this list at 33 percent while Goshen increased less than its western neighbors with a 9.5 percent growth in value. Nineteen municipalities are above the \$500,000 EQV per capita, 14 of them are on the Cape and Islands, and 21 are below \$75,000 EQV per capita, of that number 14 are cities. The cities with the largest negative impacts from 2008 are Brockton, Revere, Lawrence, Lynn and Everett all with more than 20 percent decreases in equalized value. In conclusion 69 communities' 2010 EQVs increased from 2008 while the remaining 282 fell, of those some 64 dropped more than 10 percent. ([Focus Map](#) & [EQV Spreadsheet](#))

For further historical data on EQV please visit the Bureau of Local Assessment's EQV [webpage](#).

EQV - Actual \$ and 2010 Constant \$



Sales Sample Size - % of Residential Value



Municipality	2008 EQV	2010 EQV			2010	Per
			EQV Rank	EQV % Change	EQV per Capita	Capita Rank
Abington	2,225,081,800	2,013,972,500	155	-9.5%	119,958	237
Acton	4,102,027,500	3,988,811,200	80	-2.8%	187,850	101
Acushnet	1,336,022,300	1,221,893,200	205	-8.5%	117,750	247
Adams	515,554,500	547,148,900	271	6.1%	66,345	340
Agawam	3,123,034,200	2,956,191,400	112	-5.3%	103,306	282
Alford	270,849,900	264,046,900	302	-2.5%	677,043	15
Amesbury	2,266,894,100	2,078,441,100	148	-8.3%	124,398	225
Amherst	2,321,406,100	2,347,712,000	140	1.1%	64,772	343
Andover	7,757,246,000	7,405,664,700	19	-4.5%	219,753	73
Arlington	7,558,647,700	7,388,658,200	20	-2.2%	177,084	113
Ashburnham	734,268,800	670,718,500	260	-8.7%	110,497	268
Ashby	378,287,300	345,726,700	292	-8.6%	111,238	263
Ashfield	253,050,400	241,193,800	308	-4.7%	132,016	206
Ashland	2,651,900,700	2,348,052,100	139	-11.5%	152,639	157
Athol	900,357,300	774,580,400	250	-14.0%	65,299	342
Attleboro	4,972,426,100	4,461,101,900	62	-10.3%	102,213	286
Auburn	2,276,891,900	2,045,303,200	150	-10.2%	124,153	226
Avon	968,653,500	867,660,400	238	-10.4%	198,322	91
Ayer	1,085,310,400	1,033,831,100	220	-4.7%	131,631	207
Barnstable	16,142,285,200	14,945,861,000	6	-7.4%	322,826	38
Barre	521,619,800	488,456,600	279	-6.4%	86,976	319
Becket	550,721,900	571,690,300	269	3.8%	317,253	39
Bedford	3,141,130,500	3,009,721,800	110	-4.2%	217,875	75
Belchertown	1,528,725,200	1,513,453,000	181	-1.0%	107,026	273
Bellingham	2,594,856,000	2,368,883,600	134	-8.7%	149,428	167
Belmont	5,732,763,400	5,579,451,400	44	-2.7%	235,668	69
Berkley	928,708,900	851,815,900	241	-8.3%	131,089	209
Berlin	644,284,100	597,296,600	266	-7.3%	202,473	88
Bernardston	232,710,600	224,539,000	312	-3.5%	100,465	292
Beverly	6,375,913,600	6,066,683,900	34	-4.8%	153,536	151
Billerica	6,091,910,100	5,848,567,700	39	-4.0%	146,709	170
Blackstone	1,149,804,000	999,919,600	228	-13.0%	102,819	283
Blandford	172,005,600	175,570,000	323	2.1%	134,950	199
Bolton	1,065,776,300	1,003,530,000	225	-5.8%	217,969	74
Boston	105,876,525,800	106,034,216,800	1	0.1%	164,351	133
Bourne	5,016,456,300	4,759,163,200	58	-5.1%	245,444	62
Boxborough	1,105,746,800	1,053,389,500	218	-4.7%	203,593	86
Boxford	2,007,053,900	1,930,918,100	158	-3.8%	236,516	67
Boylston	760,367,800	721,474,500	255	-5.1%	164,984	130
Braintree	6,103,206,100	5,803,418,500	40	-4.9%	164,421	132
Brewster	4,182,196,400	4,074,313,900	74	-2.6%	408,412	27
Bridgewater	2,954,048,200	2,605,977,500	122	-11.8%	95,587	305
Brimfield	458,575,100	457,255,900	282	-0.3%	119,920	238

Brockton	8,627,153,400	6,416,494,600	29	-25.6%	68,604	337
Brookfield	342,141,800	312,545,500	296	-8.7%	91,925	312
Brookline	15,563,591,600	16,024,896,500	5	3.0%	284,079	44
Buckland	226,131,300	223,781,300	313	-1.0%	112,509	261
Burlington	5,138,693,700	4,963,154,800	55	-3.4%	193,209	95
Cambridge	26,124,313,400	28,162,029,300	2	7.8%	258,890	58
Canton	4,487,449,500	4,386,215,300	65	-2.3%	195,971	93
Carlisle	1,566,634,600	1,461,502,400	187	-6.7%	299,611	43
Carver	1,373,004,900	1,279,085,200	199	-6.8%	106,289	276
Charlemont	138,792,200	142,452,100	330	2.6%	102,779	284
Charlton	1,758,752,000	1,540,772,100	179	-12.4%	121,925	234
Chatham	6,861,707,900	6,915,743,700	26	0.8%	1,024,099	7
Chelmsford	5,703,382,400	5,199,953,600	52	-8.8%	152,442	161
Chelsea	2,856,347,100	2,344,168,400	141	-17.9%	62,540	347
Cheshire	314,472,800	331,833,300	294	5.5%	100,434	294
Chester	125,505,300	133,637,100	331	6.5%	102,169	287
Chesterfield	162,147,900	159,127,800	326	-1.9%	125,297	224
Chicopee	3,887,730,100	3,851,516,800	83	-0.9%	68,784	336
Chilmark	3,166,248,400	3,289,734,400	96	3.9%	3,679,792	1
Clarksburg	124,506,500	126,533,300	334	1.6%	78,349	330
Clinton	1,404,393,100	1,271,266,400	202	-9.5%	89,551	316
Cohasset	2,505,470,200	2,530,596,400	126	1.0%	341,557	36
Colrain	177,434,600	177,419,700	322	0.0%	95,644	304
Concord	5,775,460,600	5,562,518,600	45	-3.7%	316,412	40
Conway	278,245,800	268,805,700	301	-3.4%	141,551	183
Cummington	138,599,600	130,977,900	332	-5.5%	134,751	201
Dalton	676,367,500	652,728,400	261	-3.5%	99,608	295
Danvers	4,806,723,100	4,355,266,300	66	-9.4%	159,932	139
Dartmouth	6,349,618,800	5,881,221,100	38	-7.4%	170,866	122
Dedham	4,544,587,000	4,401,455,700	64	-3.1%	177,299	112
Deerfield	734,344,200	716,913,500	256	-2.4%	152,795	155
Dennis	7,310,992,000	7,094,704,400	24	-3.0%	459,680	23
Dighton	1,011,730,400	943,599,700	231	-6.7%	139,195	188
Douglas	1,127,662,400	1,002,346,100	226	-11.1%	123,762	228
Dover	2,503,189,600	2,482,558,300	129	-0.8%	433,786	26
Dracut	3,486,807,900	3,175,898,800	103	-8.9%	107,969	271
Dudley	1,131,289,600	1,010,398,300	222	-10.7%	90,021	314
Dunstable	558,165,300	555,159,200	270	-0.5%	164,492	131
Duxbury	4,026,592,800	3,853,684,100	82	-4.3%	268,325	52
East Bridgewater	1,845,073,900	1,701,806,500	170	-7.8%	120,721	235
East Brookfield	265,851,500	243,844,100	306	-8.3%	116,784	248
East Longmeadow	2,015,153,300	1,921,310,100	160	-4.7%	120,564	236
Eastham	3,256,807,800	3,137,577,000	105	-3.7%	574,332	16
Easthampton	1,506,522,200	1,517,524,500	180	0.7%	92,963	310
Easton	3,525,933,800	3,256,098,100	101	-7.7%	141,539	184
Edgartown	7,558,924,400	7,590,490,200	18	0.4%	1,872,346	5

Egremont	528,805,900	492,000,100	278	-7.0%	366,344	31
Erving	608,788,000	630,436,000	264	3.6%	406,995	28
Essex	881,208,600	863,233,800	240	-2.0%	258,299	60
Everett	5,037,814,900	4,013,223,400	78	-20.3%	104,776	280
Fairhaven	2,382,456,500	2,227,851,600	145	-6.5%	138,281	192
Fall River	7,209,931,100	6,395,814,000	30	-11.3%	70,373	335
Falmouth	13,126,721,800	12,168,109,600	7	-7.3%	370,708	30
Fitchburg	3,088,083,300	2,666,793,900	116	-13.6%	63,253	346
Florida	136,798,200	127,590,900	333	-6.7%	189,024	98
Foxborough	2,871,054,700	3,051,137,900	108	6.3%	178,565	110
Framingham	9,547,281,800	8,457,816,600	15	-11.4%	125,888	222
Franklin	5,208,569,900	4,899,142,800	56	-5.9%	152,721	156
Freetown	1,451,810,700	1,356,965,400	191	-6.5%	149,511	166
Gardner	1,486,717,200	1,338,913,500	195	-9.9%	63,843	344
Gay Head (Aquinnah)	778,441,100	787,742,200	247	1.2%	2,129,033	3
Georgetown	1,388,493,600	1,271,626,700	201	-8.4%	145,728	172
Gill	159,702,300	160,032,300	325	0.2%	114,636	255
Gloucester	6,244,033,100	5,923,627,100	37	-5.1%	194,001	94
Goshen	136,397,200	149,406,500	329	9.5%	156,120	148
Gosnold	279,836,000	285,075,200	299	1.9%	3,353,826	2
Grafton	2,605,955,400	2,367,360,800	136	-9.2%	132,998	202
Granby	658,087,300	633,273,000	263	-3.8%	100,440	293
Granville	203,531,800	218,027,100	316	7.1%	132,701	204
Great Barrington	1,431,386,500	1,490,513,900	185	4.1%	202,571	87
Greenfield	1,502,543,100	1,457,108,600	188	-3.0%	83,088	326
Groton	1,803,681,400	1,618,080,900	174	-10.3%	150,086	164
Groveland	986,106,600	886,673,700	237	-10.1%	118,921	243
Hadley	1,000,266,300	1,001,518,900	227	0.1%	210,713	80
Halifax	1,003,308,300	930,243,200	233	-7.3%	119,415	241
Hamilton	1,640,439,900	1,511,171,300	182	-7.9%	183,150	106
Hampden	661,552,100	596,288,400	267	-9.9%	110,711	267
Hancock	338,489,400	355,690,800	291	5.1%	281,401	47
Hanover	2,838,173,500	2,614,164,900	121	-7.9%	185,205	103
Hanson	1,399,821,900	1,304,082,300	198	-6.8%	128,620	215
Hardwick	305,562,700	260,407,300	304	-14.8%	97,421	300
Harvard	1,257,158,500	1,213,338,200	206	-3.5%	197,098	92
Harwich	5,689,733,100	5,372,328,900	49	-5.6%	438,414	25
Hatfield	510,741,800	514,674,200	276	0.8%	157,779	144
Haverhill	6,700,320,500	5,947,175,300	36	-11.2%	96,564	301
Hawley	40,217,500	51,194,800	349	27.3%	151,913	163
Heath	100,014,300	97,776,200	339	-2.2%	122,834	230
Hingham	6,190,427,500	6,257,344,000	31	1.1%	268,902	50
Hinsdale	276,834,300	293,905,200	297	6.2%	153,958	150
Holbrook	1,387,357,800	1,136,711,000	209	-18.1%	105,859	277
Holden	2,278,014,300	2,040,842,300	152	-10.4%	115,576	250
Holland	389,214,500	356,081,100	290	-8.5%	138,769	191

Holliston	2,243,975,900	2,174,219,100	147	-3.1%	153,190	153
Holyoke	2,361,133,900	2,304,035,800	142	-2.4%	57,594	348
Hopedale	803,513,200	741,891,200	254	-7.7%	118,874	244
Hopkinton	3,291,075,300	3,109,637,800	106	-5.5%	212,161	78
Hubbardston	547,133,700	515,336,200	275	-5.8%	115,056	253
Hudson	2,783,944,900	2,527,002,500	127	-9.2%	126,319	221
Hull	2,285,343,900	2,054,330,900	149	-10.1%	184,692	104
Huntington	202,772,800	218,199,600	315	7.6%	97,716	299
Ipswich	2,898,315,700	2,582,370,200	124	-10.9%	192,542	96
Kingston	2,122,548,900	1,903,826,500	162	-10.3%	152,501	160
Lakeville	1,777,091,100	1,621,176,000	173	-8.8%	152,610	158
Lancaster	972,702,500	911,836,500	235	-6.3%	129,633	214
Lanesborough	453,032,800	449,430,700	283	-0.8%	157,529	145
Lawrence	4,168,300,000	3,241,210,600	102	-22.2%	45,915	351
Lee	940,282,200	1,009,572,700	223	7.4%	175,884	114
Leicester	1,156,399,100	1,027,163,600	221	-11.2%	92,205	311
Lenox	1,344,827,500	1,341,497,700	194	-0.2%	263,867	56
Leominster	4,338,890,600	3,834,358,900	85	-11.6%	90,662	313
Leverett	285,041,500	283,954,600	300	-0.4%	158,900	143
Lexington	8,583,888,200	8,647,848,600	14	0.7%	279,603	48
Leyden	88,049,600	91,722,200	342	4.2%	113,377	257
Lincoln	2,064,627,100	2,014,226,600	154	-2.4%	232,778	70
Littleton	1,591,364,300	1,570,259,900	177	-1.3%	174,959	115
Longmeadow	2,290,813,600	2,251,815,400	144	-1.7%	145,026	174
Lowell	8,186,441,400	6,968,250,700	25	-14.9%	66,746	339
Ludlow	2,044,224,300	1,950,786,100	156	-4.6%	88,028	318
Lunenburg	1,446,399,700	1,330,888,500	197	-8.0%	131,032	210
Lynn	7,613,788,900	5,961,590,900	35	-21.7%	68,108	338
Lynnfield	2,665,254,600	2,564,456,400	125	-3.8%	213,083	76
Malden	6,079,443,100	5,385,104,400	47	-11.4%	95,904	302
Manchester By The Sea	2,346,551,100	2,434,992,400	132	3.8%	467,818	22
Mansfield	3,809,750,300	3,646,268,400	92	-4.3%	156,472	147
Marblehead	5,976,188,400	5,580,750,300	43	-6.6%	279,569	49
Marion	1,893,529,500	1,794,120,500	166	-5.2%	346,155	35
Marlborough	5,628,776,300	5,227,256,500	50	-7.1%	135,882	198
Marshfield	5,158,780,200	4,678,944,800	60	-9.3%	188,000	100
Mashpee	5,578,976,700	5,208,130,600	51	-6.6%	362,506	33
Mattapoisett	1,797,383,500	1,845,675,300	164	2.7%	283,122	45
Maynard	1,427,909,900	1,353,995,500	193	-5.2%	127,387	218
Medfield	2,549,191,600	2,436,472,800	131	-4.4%	198,507	90
Medford	7,955,997,000	7,238,746,700	21	-9.0%	130,245	212
Medway	1,910,818,700	1,759,983,100	167	-7.9%	136,422	196
Melrose	3,938,558,100	3,782,681,000	87	-4.0%	139,618	187
Mendon	976,126,600	911,692,900	236	-6.6%	159,862	141
Merrimac	824,934,700	759,471,100	252	-7.9%	114,915	254
Methuen	5,599,072,900	5,001,489,700	54	-10.7%	112,720	260

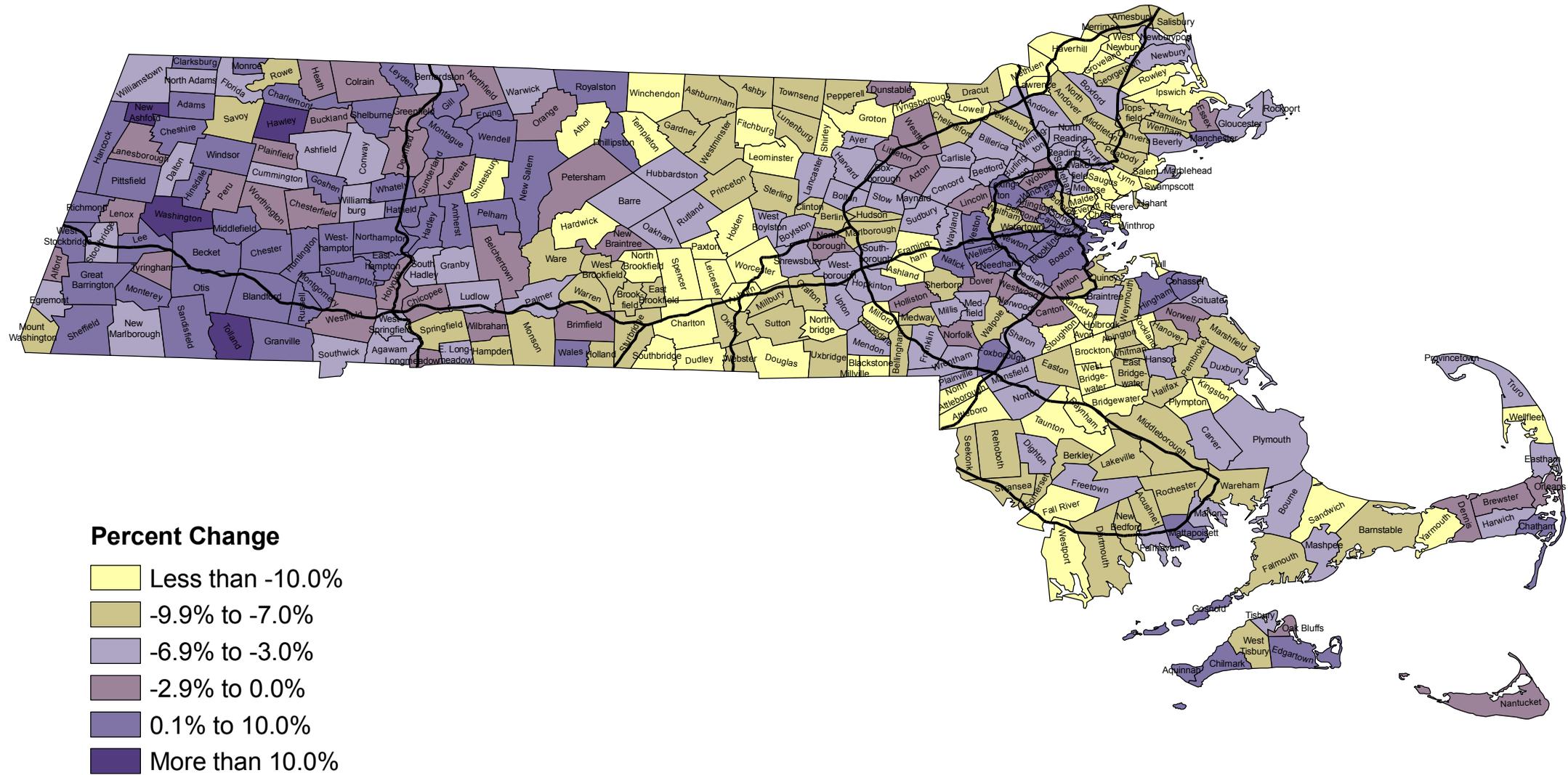
Middleborough	2,865,456,300	2,623,990,500	119	-8.4%	122,760	232
Middlefield	65,260,000	68,660,000	348	5.2%	122,826	231
Middleton	1,900,260,500	1,732,034,300	168	-8.9%	187,429	102
Milford	3,806,499,500	3,272,042,800	100	-14.0%	118,484	245
Millbury	1,669,831,200	1,510,343,300	183	-9.6%	111,226	264
Millis	1,194,143,900	1,122,150,300	212	-6.0%	139,675	186
Millville	354,294,700	314,755,700	295	-11.2%	106,336	275
Milton	4,949,755,300	4,827,150,700	57	-2.5%	184,341	105
Monroe	21,238,900	22,715,100	351	7.0%	236,616	66
Monson	849,262,700	784,919,400	248	-7.6%	86,512	320
Montague	765,320,700	775,627,100	249	1.3%	94,878	307
Monterey	513,146,700	518,444,700	274	1.0%	541,739	18
Montgomery	102,802,600	104,838,600	338	2.0%	143,615	177
Mount Washington	79,217,300	71,935,100	346	-9.2%	532,853	19
Nahant	905,400,800	823,011,000	245	-9.1%	226,725	71
Nantucket	22,498,040,300	21,914,393,400	4	-2.6%	1,935,559	4
Natick	6,908,380,200	7,121,910,600	23	3.1%	220,233	72
Needham	7,637,636,300	7,730,432,400	17	1.2%	266,227	54
New Ashford	37,623,300	50,160,300	350	33.3%	202,259	89
New Bedford	7,140,048,800	6,474,455,300	28	-9.3%	71,060	334
New Braintree	125,543,100	122,466,100	337	-2.5%	107,900	272
New Marlborough	564,200,500	540,712,100	272	-4.2%	358,562	34
New Salem	117,857,800	125,334,300	335	6.3%	130,966	211
Newbury	1,538,541,900	1,436,553,500	189	-6.6%	207,835	82
Newburyport	3,856,161,200	3,684,014,900	91	-4.5%	209,390	81
Newton	22,221,420,100	22,520,035,100	3	1.3%	266,194	55
Norfolk	1,610,178,900	1,575,673,700	175	-2.1%	140,836	185
North Adams	783,661,400	758,305,300	253	-3.2%	54,886	349
North Andover	4,913,038,200	4,460,344,100	63	-9.2%	160,681	138
North Attleborough	4,480,096,300	4,019,965,800	77	-10.3%	144,473	176
North Brookfield	478,817,700	420,806,700	285	-12.1%	83,213	325
North Reading	2,838,277,300	2,743,018,400	113	-3.4%	189,658	97
Northampton	3,381,331,100	3,395,137,800	95	0.4%	119,674	239
Northborough	2,649,334,300	2,596,178,600	123	-2.0%	174,674	116
Northbridge	1,891,135,200	1,659,942,800	171	-12.2%	112,768	259
Northfield	419,296,300	408,565,300	286	-2.6%	123,396	229
Norton	2,488,600,800	2,368,149,600	135	-4.8%	122,607	233
Norwell	2,634,376,200	2,614,682,100	120	-0.7%	252,968	61
Norwood	4,910,695,600	4,732,033,700	59	-3.6%	166,275	126
Oak Bluffs	3,129,657,500	3,084,044,400	107	-1.5%	779,981	11
Oakham	235,854,800	226,953,300	311	-3.8%	116,626	249
Orange	585,115,500	573,844,800	268	-1.9%	74,535	331
Orleans	4,280,660,700	4,249,428,800	70	-0.7%	679,257	14
Otis	616,358,000	623,273,100	265	1.1%	446,471	24
Oxford	1,518,924,000	1,404,178,400	190	-7.6%	101,656	289
Palmer	1,107,920,000	1,048,109,400	219	-5.4%	79,862	328

Paxton	604,866,800	538,035,800	273	-11.0%	111,348	262
Peabody	7,915,111,000	7,199,948,600	22	-9.0%	139,194	189
Pelham	181,159,200	191,365,000	318	5.6%	136,787	194
Pembroke	2,749,537,000	2,503,831,900	128	-8.9%	132,843	203
Pepperell	1,408,517,400	1,267,790,500	203	-10.0%	110,166	270
Peru	94,470,200	92,177,300	341	-2.4%	111,057	265
Petersham	170,505,500	166,532,400	324	-2.3%	125,495	223
Phillipston	227,590,900	229,184,900	310	0.7%	128,251	216
Pittsfield	3,772,870,800	3,776,672,100	88	0.1%	89,005	317
Plainfield	88,906,600	87,546,500	344	-1.5%	147,137	169
Plainville	1,299,687,000	1,212,214,100	207	-6.7%	146,244	171
Plymouth	10,588,136,000	9,880,984,900	11	-6.7%	173,823	119
Plympton	487,480,400	433,075,500	284	-11.2%	154,670	149
Princeton	559,866,000	509,789,500	277	-8.9%	144,827	175
Provincetown	2,782,084,100	2,653,622,900	117	-4.6%	776,594	12
Quincy	12,947,793,600	11,956,927,600	8	-7.7%	131,289	208
Randolph	3,710,162,500	3,168,418,900	104	-14.6%	102,075	288
Raynham	2,323,852,700	2,042,729,900	151	-12.1%	149,672	165
Reading	4,068,819,300	3,880,445,100	81	-4.6%	165,041	129
Rehoboth	2,049,997,800	1,862,771,200	163	-9.1%	161,769	137
Revere	5,571,573,100	4,323,860,400	68	-22.4%	83,645	324
Richmond	449,732,700	471,725,500	280	4.9%	300,271	42
Rochester	998,924,400	925,787,700	234	-7.3%	174,282	117
Rockland	2,173,205,800	1,925,884,200	159	-11.4%	106,485	274
Rockport	2,089,132,100	2,022,861,000	153	-3.2%	263,565	57
Rowe	316,045,500	288,086,600	298	-8.8%	830,221	10
Rowley	1,065,791,300	957,083,900	229	-10.2%	164,278	134
Royalston	152,322,200	152,948,500	327	0.4%	113,044	258
Russell	141,803,100	150,558,400	328	6.2%	85,109	322
Rutland	908,650,600	850,224,400	242	-6.4%	105,382	278
Salem	5,168,060,200	4,568,374,700	61	-11.6%	110,451	269
Salisbury	1,702,328,400	1,574,297,500	176	-7.5%	182,888	107
Sandisfield	259,394,200	262,236,000	303	1.1%	308,876	41
Sandwich	4,781,515,700	4,243,968,300	71	-11.2%	212,624	77
Saugus	4,489,098,800	4,003,739,400	79	-10.8%	143,267	178
Savoy	78,301,300	71,254,300	347	-9.0%	100,784	291
Scituate	4,575,033,600	4,326,753,800	67	-5.4%	236,473	68
Seekonk	2,491,374,900	2,292,281,100	143	-8.0%	165,281	128
Sharon	3,093,798,200	2,986,889,000	111	-3.5%	165,534	127
Sheffield	626,448,800	680,866,800	258	8.7%	206,511	84
Shelburne	227,678,300	239,243,500	309	5.1%	117,796	246
Sherborn	1,305,450,000	1,209,091,300	208	-7.4%	282,168	46
Shirley	725,415,600	642,375,300	262	-11.4%	79,208	329
Shrewsbury	5,422,224,900	5,064,277,500	53	-6.6%	149,068	168
Shutesbury	242,898,800	211,357,500	317	-13.0%	115,118	252
Somerset	2,898,569,500	2,629,175,000	118	-9.3%	141,689	182

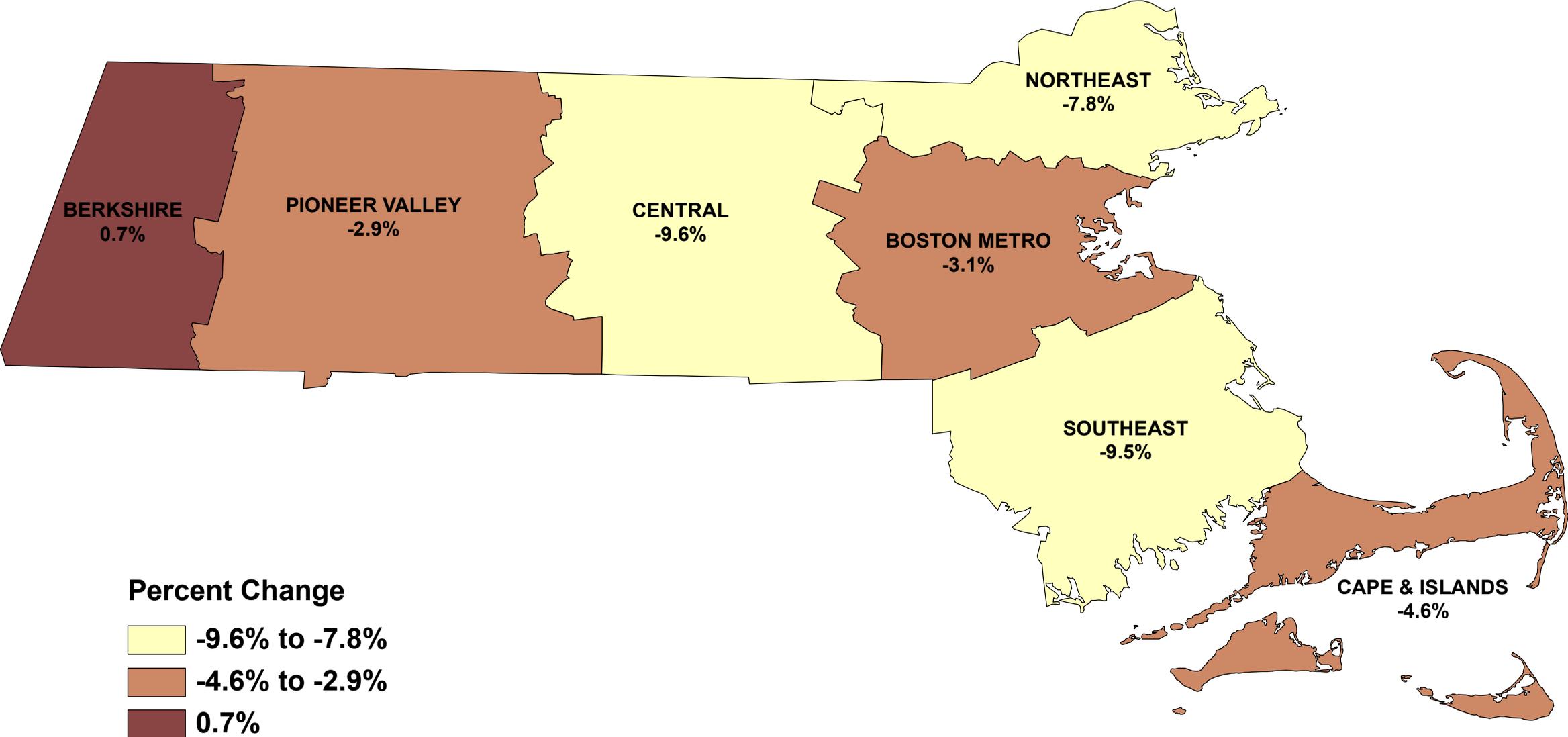
Somerville	9,612,275,100	9,139,060,000	13	-4.9%	119,527	240
South Hadley	1,636,206,000	1,560,853,300	178	-4.6%	89,771	315
Southampton	677,338,300	682,038,900	257	0.7%	113,844	256
Southborough	2,442,517,500	2,353,292,600	138	-3.7%	242,009	64
Southbridge	1,251,329,000	1,112,914,000	213	-11.1%	63,642	345
Southwick	1,135,297,300	1,076,338,500	217	-5.2%	110,894	266
Spencer	1,261,037,300	1,133,211,000	210	-10.1%	94,301	308
Springfield	8,479,854,100	7,856,633,600	16	-7.3%	50,501	350
Sterling	1,217,696,100	1,106,035,700	215	-9.2%	142,054	181
Stockbridge	904,568,100	865,179,800	239	-4.4%	393,980	29
Stoneham	3,410,721,500	3,288,860,300	97	-3.6%	152,545	159
Stoughton	3,935,041,900	3,522,273,100	93	-10.5%	129,643	213
Stow	1,310,513,400	1,259,849,900	204	-3.9%	188,855	99
Sturbridge	1,464,368,200	1,355,543,200	192	-7.4%	153,013	154
Sudbury	4,522,988,100	4,256,033,800	69	-5.9%	240,264	65
Sunderland	376,646,700	365,984,600	289	-2.8%	93,626	309
Sutton	1,461,292,600	1,334,980,100	196	-8.6%	145,423	173
Swampscott	2,766,258,800	2,444,603,600	130	-11.6%	174,067	118
Swansea	2,384,787,300	2,210,071,300	146	-7.3%	136,635	195
Taunton	6,619,361,800	5,547,522,700	46	-16.2%	99,391	297
Templeton	795,529,200	680,174,700	259	-14.5%	85,417	321
Tewksbury	4,512,973,700	4,165,248,800	72	-7.7%	136,133	197
Tisbury	3,128,701,200	3,012,870,600	109	-3.7%	769,375	13
Tolland	195,049,500	221,460,000	314	13.5%	475,236	21
Topsfield	1,373,883,400	1,275,562,200	200	-7.2%	207,611	83
Townsend	1,023,754,100	948,106,000	230	-7.4%	97,874	298
Truro	2,465,454,600	2,365,597,300	137	-4.1%	1,114,271	6
Tyngsborough	1,664,468,000	1,486,434,000	186	-10.7%	124,076	227
Tyringham	191,099,600	190,325,500	319	-0.4%	559,781	17
Upton	1,194,158,900	1,126,624,100	211	-5.7%	167,603	125
Uxbridge	1,809,846,900	1,634,554,700	172	-9.7%	126,837	220
Wakefield	4,205,983,700	4,028,504,400	76	-4.2%	159,868	140
Wales	183,142,800	189,356,500	320	3.4%	99,400	296
Walpole	4,355,368,100	4,048,453,200	75	-7.0%	172,561	121
Waltham	9,934,066,400	9,212,986,100	12	-7.3%	152,017	162
Ware	903,301,300	836,750,100	243	-7.4%	84,623	323
Wareham	4,216,499,700	3,808,607,300	86	-9.7%	178,397	111
Warren	415,604,300	386,148,700	288	-7.1%	73,037	333
Warwick	92,275,100	89,293,600	343	-3.2%	119,376	242
Washington	65,775,600	75,075,500	345	14.1%	138,772	190
Watertown	5,942,687,700	5,384,979,100	48	-9.4%	162,590	136
Wayland	3,485,259,700	3,288,024,700	98	-5.7%	243,503	63
Webster	1,862,479,100	1,728,564,200	169	-7.2%	102,421	285
Wellesley	10,029,555,000	10,032,866,400	10	0.0%	366,003	32
Wellfleet	2,735,300,500	2,422,741,400	133	-11.4%	868,677	9
Wendell	93,981,900	96,093,800	340	2.2%	95,902	303

Wenham	907,720,000	829,559,500	244	-8.6%	173,621	120
West Boylston	991,148,400	935,998,900	232	-5.6%	115,427	251
West Bridgewater	1,218,372,300	1,091,399,500	216	-10.4%	162,920	135
West Brookfield	440,259,900	399,959,200	287	-9.2%	103,536	281
West Newbury	896,061,800	804,967,500	246	-10.2%	182,698	108
West Springfield	2,814,135,100	2,691,003,900	115	-4.4%	95,544	306
West Stockbridge	444,942,200	466,786,800	281	4.9%	325,968	37
West Tisbury	2,984,887,300	2,730,262,800	114	-8.5%	1,010,834	8
Westborough	4,021,045,600	3,761,766,300	90	-6.4%	204,544	85
Westfield	3,510,877,200	3,422,332,500	94	-2.5%	81,227	327
Westford	4,139,284,800	4,081,582,200	73	-1.4%	180,409	109
Westhampton	241,438,800	250,500,300	305	3.8%	157,251	146
Westminster	1,097,648,000	1,008,784,700	224	-8.1%	134,900	200
Weston	5,511,643,200	5,797,438,800	41	5.2%	484,979	20
Westport	3,656,068,400	3,287,979,100	99	-10.1%	212,073	79
Westwood	3,906,162,100	3,845,002,400	84	-1.6%	268,318	53
Weymouth	7,387,409,800	6,862,142,200	27	-7.1%	127,065	219
Whately	233,801,300	241,337,900	307	3.2%	153,425	152
Whitman	1,641,094,400	1,491,266,300	184	-9.1%	105,100	279
Wilbraham	1,839,635,000	1,806,556,300	165	-1.8%	127,411	217
Williamsburg	346,442,700	334,517,000	293	-3.4%	132,640	205
Williamstown	1,178,022,300	1,110,091,100	214	-5.8%	138,277	193
Wilmington	3,925,056,900	3,768,005,200	89	-4.0%	168,418	124
Winchendon	864,370,000	760,718,300	251	-12.0%	73,742	332
Winchester	5,738,788,300	5,775,099,500	42	0.6%	268,647	51
Windsor	117,108,200	123,752,000	336	5.7%	142,571	179
Winthrop	2,196,940,600	1,950,673,100	157	-11.2%	101,413	290
Woburn	6,343,731,100	6,224,745,900	32	-1.9%	159,662	142
Worcester	13,827,179,500	11,928,303,800	9	-13.7%	65,389	341
Worthington	185,340,700	181,738,600	321	-1.9%	142,317	180
Wrentham	2,024,826,300	1,904,265,700	161	-6.0%	169,660	123
Yarmouth	6,945,280,700	6,167,744,700	33	-11.2%	258,627	59
STATE TOTALS	1,081,810,885,500	1,024,656,765,100		-5.3%	155,402	

Percent Change - 2008 EQV to 2010 EQV



EQV 2008 to 2010 Percent Change by Regions



Municipal Calendar

March 31: State Treasurer Notification of Quarterly Local Aid Payment on or Before March 3

April 1: Taxpayer Deadline for Payment of Semi-Annual Bill Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the actual tax payment in communities using the annual preliminary tax billing system on a semi-annual basis, unless the bills were mailed after December 31. If mailed after December 31, payment is due May 1, or 30 days after the bills were mailed, whichever is later.

April 1: Collector Mail 2nd Half Semi-Annual Tax Bills In communities using a regular semi-annual payment system, the 2nd half actual tax bill, or the actual tax if an optional preliminary bill was issued, should be mailed by this date.

May 1: Taxpayer Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the 2nd half actual tax payment, or the actual tax payment if an optional preliminary bill was issued. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for the 4th Quarter tax payment.

May 1: Treasurer Deadline for Payment of 2nd Half of County Tax

May 1: Accountant/Treasurer Notification of Amount of Debt Due in Next Fiscal Year As required by M.G.L. Ch. 44, Sec. 28, the Accountant or Treasurer must notify the Assessors of all debt due in the next fiscal year because the municipality is required to pay its debts, appropriated or not.

Since all debt service must be paid, any debt service not covered by appropriations is added to the "Other Local Expenditures" category, found on page 2 of the Tax Recapitulation Sheet. It is important that the Assessors have this information in order to avoid setting a tax rate lower than required and raising insufficient revenue to cover the municipality's expenditures.

May 15: Treasurer 3rd Quarterly Reconciliation of Cash

May 15: DOR/BLA Commissioner Determines and Certifies Telephone and Telegraph Company Valuations

June 1: Clerk Certification of Appropriations This is done after City/Town Council or Town Meeting so the Accountant may set up accounts for each department in the municipality.

June 1: Assessors Determine Valuation of Other Municipal or District Land In certain communities where land is owned by another community or district, the value of the land is determined by the Assessors in the year following a revaluation year, for in-lieu-of-tax payments.

June 15: Commissioner Determines and Certifies Pipeline Valuations

June 15: Assessors Deadline for Appealing Commissioner's Telephone & Telegraph Valuations

June 15: Assessors Make Annual Preliminary Tax Commitment The preliminary tax commitment must be based on the prior year's net tax on the property and may not exceed, with limited exceptions, 50% of that amount. This should be done early enough for the annual preliminary quarterly or semi-annual bills to be mailed by July 1.

June 20: Assessors Final Date to Make Omitted or Revised Assessments As required by M.G.L. Ch. 59, Sections 75 and 76, if a property is inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessors' role to correct the mistake and assess the property correctly. Such an assessment may not be made later than June 20 of the taxable year or 90 days after the date the tax bills are mailed, whichever is later.

June 30: State Treasurer Notification of Quarterly Local Aid Payments Before June 30

June 30: Assessors Overlay Surplus Closes to Surplus Revenue Each year, any balance in the overlay reserve accounts in excess of the remaining amount of the warrant to be collected or abated in that year, is certified by the Assessors. The transfer from overlay reserves to the overlay surplus is done on the Assessors' initiative or within 10 days of a written request by the chief executive officer. Once in overlay surplus, these funds may be appropriated for any lawful purpose. Any balance in the overlay surplus at the end of the fiscal year shall be closed to surplus revenue and, eventually, free cash.

Municipal Calendar

June 30: Assessors Physical Inventory of all Parcels for Communities that Accepted M.G.L. Ch. 59, Sec. 2A(a)

June 30: Taxpayer Deadline for Applying to Have Land Classified as Forest Land, M.G.L. Ch. 61 According to M.G.L. Ch. 61, Section 6, this is the deadline to apply to the State Forester to have land classified as forest land.

June 30: Assessors Submit Annual Report of Omitted or Revised Assessments

June 30: Assessors Last Day to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of Ch. 59, Sec. 5 If an exemption is granted to a residential property owner, the property tax is lowered, and the city or town collects fewer tax revenues than anticipated. These exemptions are partially reimbursed by the state as indicated under "Payments for Loss of Taxes," section B of the Cherry Sheet. It is the responsibility of the Assessors to submit all exemptions to DOR so that the community may be reimbursed for statutory exemptions. If the Assessors fail to submit a request, the town's loss of tax revenues will not be offset by exemption reimbursements from the state. These reimbursements may not be filed retroactively for any year. If tax bills are mailed late, assessors may submit requests for reimbursement until August 20.



Please remember to update the online Local Officials Directory so that both municipal and state officials have accurate contact information.



City & Town

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