



Massachusetts Department of Revenue Division of Local Services

Alan LeBovidge, Commissioner Gerard D. Perry, Deputy Commissioner

December 1, 2006

James A. Wilson, Esq.
Chief Financial Officer
Town of Weymouth
75 Middle Street
Weymouth, MA 02189

Re: Community Preservation Act – State Matching Funds
Our File No. 2006-410

Dear Mr. Wilson:

You asked whether the Town of Weymouth was eligible to receive a distribution from the state community preservation trust fund during fiscal year 2006. The town accepted the Community Preservation Act (CPA) for implementation in fiscal year 2006 and began assessing the local community preservation surcharge in that year. It received its first state distribution in October 2006, *i.e.*, during fiscal year 2007.

Weymouth is not entitled to a distribution in fiscal year 2006. Communities that accept the CPA receive an annual "matching" distribution from a state trust fund credited primarily with surcharges on fees paid to record certain documents at the registry of deeds or land court. G.L. c. 44B, §9. The distribution is made no later than October 15 each year. It is based on the prior fiscal year's surcharges and therefore, a community does not receive a distribution in the first year it assesses the surcharge. It receives its first distribution in the second fiscal year the CPA is in effect, which in the town's case is fiscal year 2007. See Section III-B-3 of our CPA implementation guidelines, Informational Guideline Release 00-209, as amended, *Community Preservation Fund*, at http://www.dls.state.ma.us/PUBL/IGR/2000/00_209amended.pdf.

If you have any further questions, please do not hesitate to contact me again.

Very truly yours,

A handwritten signature in black ink that reads "Kathleen Colleary".

Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC