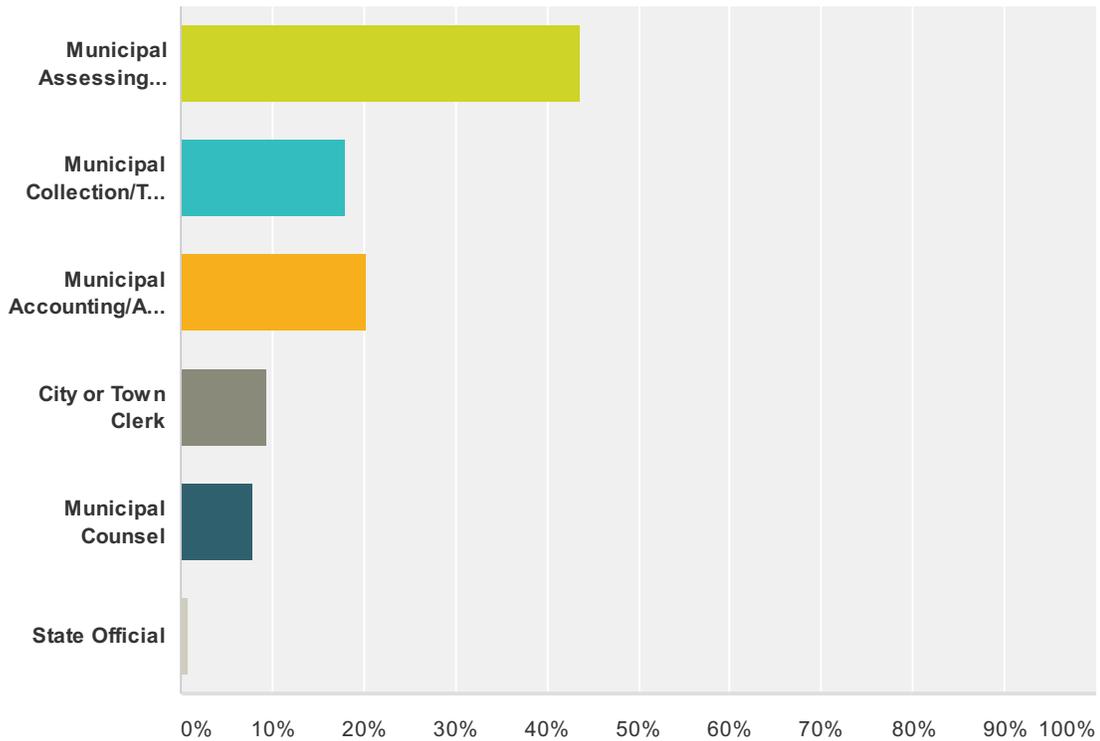


### Q1 Which of the following best describes you? (choose one)

Answered: 369 Skipped: 15



Answer Choices	Responses
Municipal Assessing Official	43.63% 161
Municipal Collection/Treasury Official	17.89% 66
Municipal Accounting/Auditing Official	20.33% 75
City or Town Clerk	9.49% 35
Municipal Counsel	7.86% 29
State Official	0.81% 3
<b>Total</b>	<b>369</b>

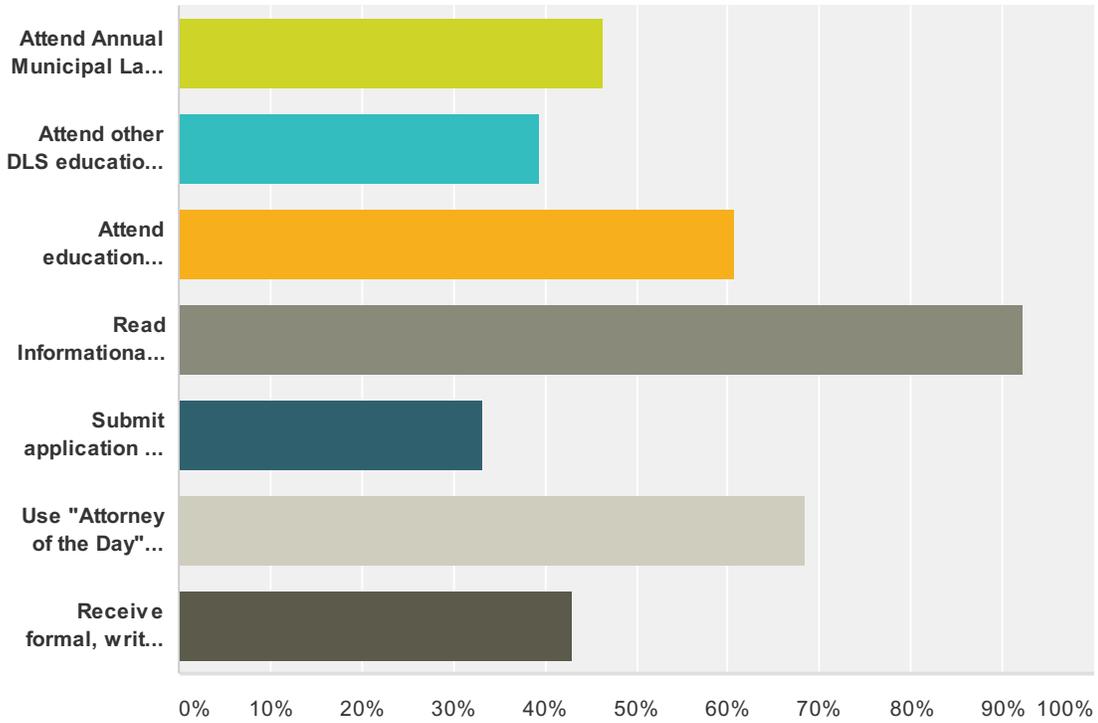
#	Other (please specify)	Date
1	ASSESSORS CLERK	6/4/2014 9:54 AM
2	Town Administrator	6/2/2014 9:05 AM
3	FINANCE DIRECTOR	5/30/2014 5:18 PM
4	Contract tax assessor	5/30/2014 10:38 AM
5	Municipal Administrative Assistant (multi-purpose)	5/30/2014 10:19 AM
6	School Department Finance Official	5/29/2014 4:57 PM
7	Selectmen's Administrative Assistant	5/29/2014 12:56 PM
8	Finance Director	5/29/2014 12:47 PM

## DLS: Bureau of Municipal Finance Law customer survey

9	Select Board member	5/29/2014 11:15 AM
10	emeritus	5/29/2014 10:45 AM
11	Governmental Research	5/29/2014 10:33 AM
12	Asstant Assessor	5/29/2014 10:26 AM
13	Town moderator	5/29/2014 10:21 AM
14	Official working for a Nonprofit Organization	5/29/2014 10:14 AM
15	Assessor's clerk	5/29/2014 8:51 AM
16	Town Clerk/Treasurer	5/29/2014 8:38 AM
17	Administrative Assistant	5/29/2014 8:37 AM
18	Executive Secretary	5/29/2014 8:37 AM
19	Assessing Manager	5/29/2014 8:37 AM
20	Municipal Finance Director	5/29/2014 8:29 AM
21	Finance Director	5/29/2014 8:22 AM

## Q2 Which interactions with or services from the Bureau of Municipal Finance Law (BMFL) legal staff apply to you? (check as many as apply)

Answered: 377 Skipped: 7



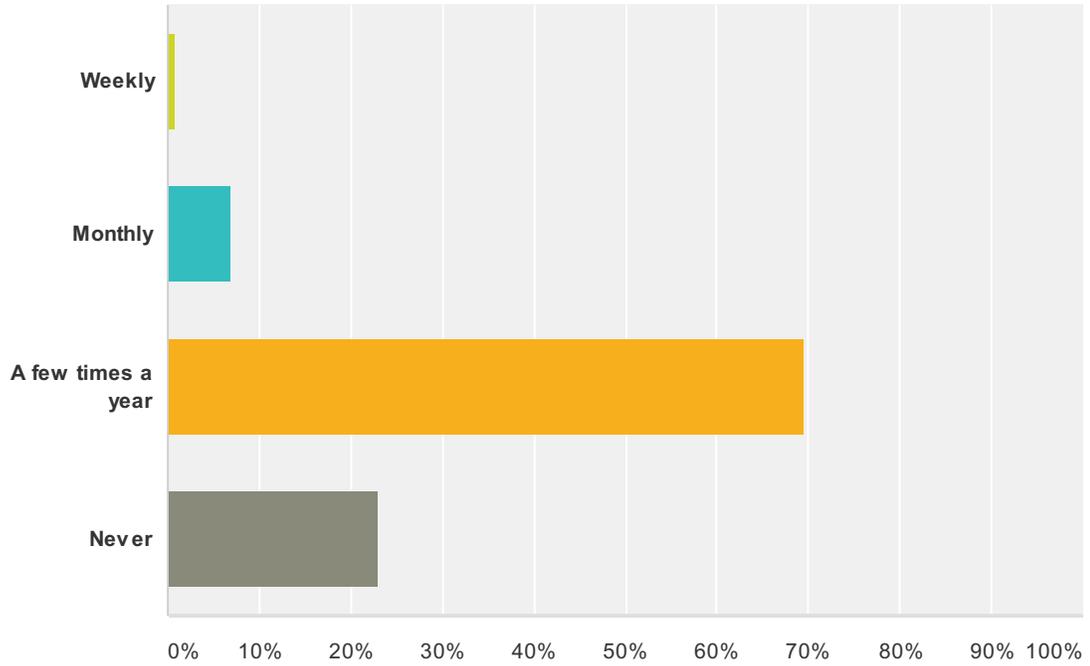
Answer Choices	Responses
Attend Annual Municipal Law Seminar	46.42% 175
Attend other DLS educational program (Assessors Course 101, New Officials Finance Forum)	39.52% 149
Attend education programs sponsored by a government official association	60.74% 229
Read Informational Guideline Releases (IGRs), Legislative Bulletins, City and Town articles, Frequently Asked Questions (FAQs) or other DLS publications interpreting municipal tax and finance law	92.31% 348
Submit application for 8 of 58 abatement authority, land of low value foreclosure affidavit or owner unknown/present interest assessment	33.16% 125
Use "Attorney of the Day" phone/email service to obtain guidance or information on municipal tax or finance law questions	68.44% 258
Receive formal, written legal advisory opinion letter on municipal tax or finance law issue	42.97% 162
<b>Total Respondents: 377</b>	

## DLS: Bureau of Municipal Finance Law customer survey

#	Other (please specify)	Date
1	I am new and have not used these services to date.	6/2/2014 1:32 PM
2	On occasion we may call for guidance, Maybe once a year if that.	6/2/2014 12:35 PM
3	Contacted counsel for legal inquiry	5/30/2014 9:37 AM
4	DOR Workshops	5/30/2014 9:02 AM
5	Oversee Municipal Accounting, Treasurer, Tax Collector and Assessor operations	5/29/2014 12:56 PM
6	ATTEND DOR DLS BLA CERTIFICATION WORKSHOP ANNUALLY	5/29/2014 11:47 AM
7	Attended Municipal Finance Seminar in 2013, shortly after I began my employment in Chicopee	5/29/2014 10:26 AM
8	file required reports on override elections and town meeting appropriations with borrowing	5/29/2014 10:04 AM
9	I email the DLS law department for advise not sure if that is Attorney of the Day not familiar with that term	5/29/2014 9:36 AM
10	ATTEND MAAO COURSES	5/29/2014 9:35 AM
11	I do not use Attorney of the Day but I do email DLS Law frequently to ask questions. Thank you for that service.	5/29/2014 9:12 AM
12	Occasional attendance at annual seminar. Difficult location to get to.	5/29/2014 9:02 AM
13	i NEVER USED ATTORNEY OF THE DAY BUT MIGHT IN FUTURE PLEASE FORWARD INFO	5/29/2014 8:31 AM

### Q3 How often do you use the BMFL "Attorney of the Day" phone/email service? (choose one)

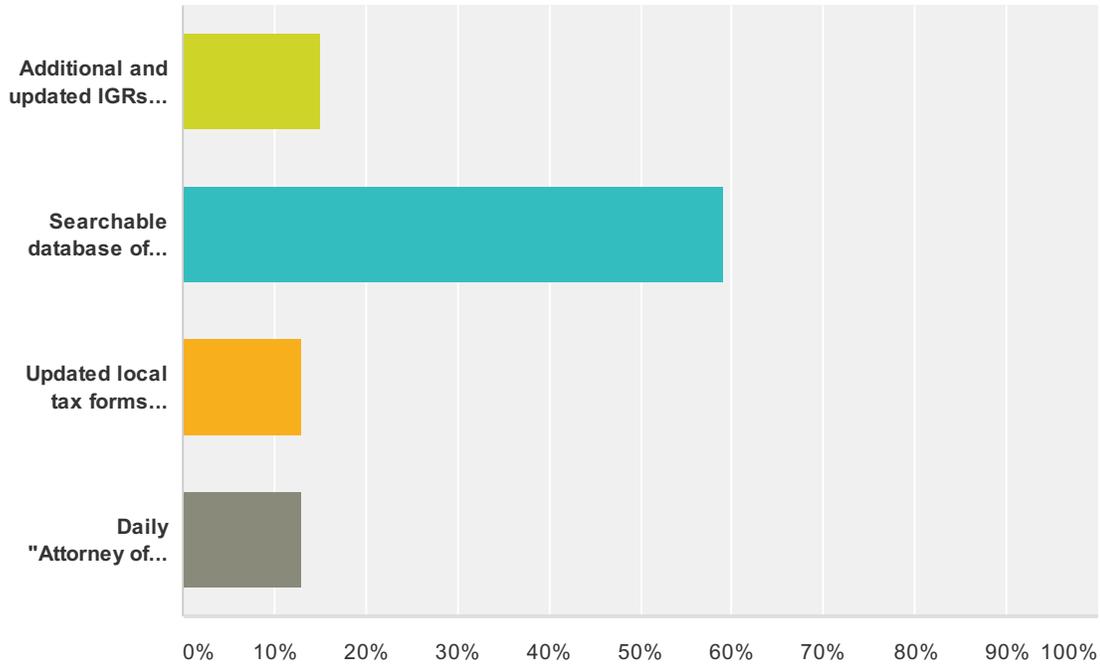
Answered: 383 Skipped: 1



Answer Choices	Responses	
Weekly	0.78%	3
Monthly	6.79%	26
A few times a year	69.45%	266
Never	22.98%	88
<b>Total</b>		<b>383</b>

**Q4 Please identify which of the following BMFL current or planned services or work products would be of greatest value to DLS stakeholders? (choose one)**

Answered: 364 Skipped: 20



Answer Choices	Responses
Additional and updated IGRs, FAQs and other written guidelines and publications	15.11% 55
Searchable database of written advisory opinions and IGRs	59.07% 215
Updated local tax forms published in electronic form	12.91% 47
Daily "Attorney of the Day" service	12.91% 47
<b>Total</b>	<b>364</b>

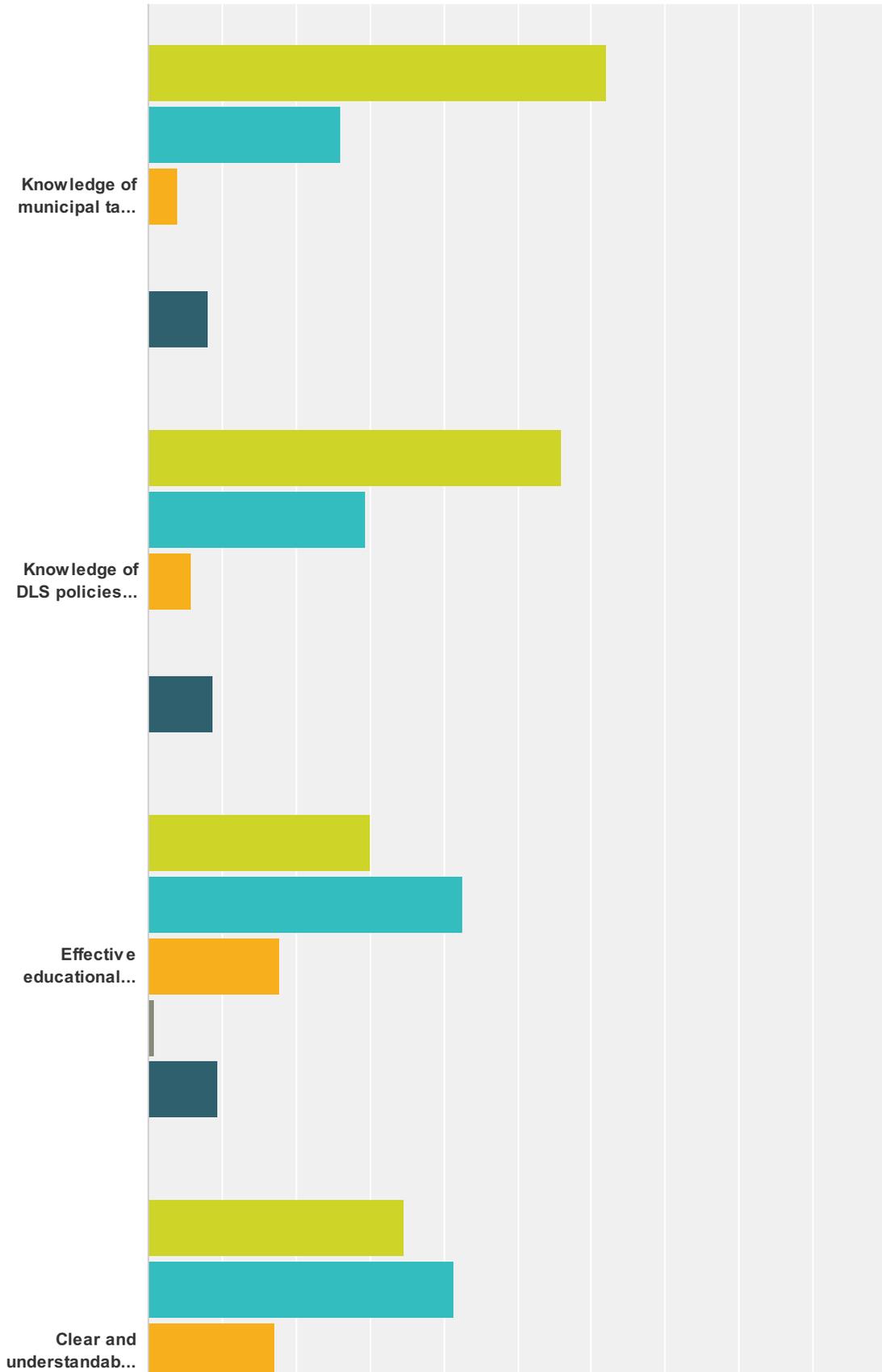
#	Other (please specify)	Date
1	NA	6/2/2014 10:30 AM
2	All of the above	6/2/2014 10:15 AM
3	all of the above	6/2/2014 9:39 AM
4	All of the above as well.	6/2/2014 9:11 AM
5	Searchable database of written advisory opinons and IGRs	5/30/2014 4:21 PM
6	all of these are very helpful	5/30/2014 9:37 AM
7	Codification of IGRs	5/29/2014 7:31 PM
8	Searchable database would be equally as great	5/29/2014 2:16 PM
9	All of the above!	5/29/2014 12:45 PM
10	all four items above are VERY beneficial. The one chosen would be in addition to what exists now.	5/29/2014 10:15 AM

## DLS: Bureau of Municipal Finance Law customer survey

11	ALL OF THE ABOVE ARE IMPORTANT	5/29/2014 9:35 AM
12	the only one listed above that I would not use is the third listed. All the rest are of HIGH value	5/29/2014 9:15 AM
13	Not sure about Attorney of the Day and how that works.	5/29/2014 9:12 AM
14	Tough question. All are of great value, I appreciate the fact you are there to help us and guide us.	5/29/2014 9:05 AM
15	Director and or staff giving updates at our Government Official Conferences - This provides great communication in both directions and allows for some consensus of opinions.	5/29/2014 8:57 AM
16	all of the identified services would be helpful, particularly where statutes are old, cases are few and other sources may be less reliable	5/29/2014 8:56 AM
17	all of the above would be great.	5/29/2014 8:56 AM
18	It is extremely difficult to choose one. I chose searchable database of opinions because it is the only one of the options not currently in existence. All of the work products are extremely beneficial.	5/29/2014 8:43 AM
19	all the above	5/29/2014 8:39 AM
20	Searchable database would be a close second choice.	5/29/2014 8:39 AM
21	Specific Atty's for sprcific subjects	5/29/2014 8:38 AM
22	very confusing question - they are all very informational	5/29/2014 8:37 AM
23	I believe both additional and updated IGRs in addtion to a searchable database is both efficient & effective.	5/29/2014 8:30 AM
24	ALL 4!!!	5/29/2014 8:29 AM
25	Sorry, but I thought we already have these services. I must be missing something...	5/29/2014 8:21 AM

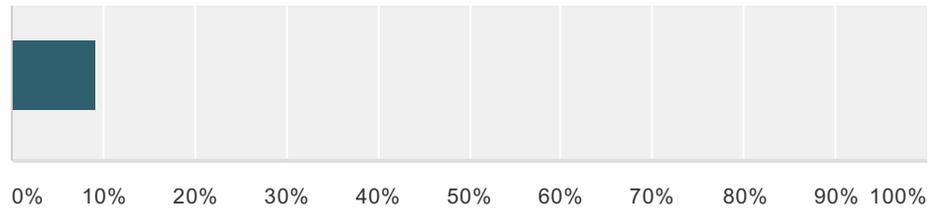
### Q5 Please rate BMFL interactions and services in each of the following categories:

Answered: 363 Skipped: 21





# DLS: Bureau of Municipal Finance Law customer survey



■ Excellent   
 ■ Above Average   
 ■ Average   
 ■ Poor   
 ■ No Opinion

	Excellent	Above Average	Average	Poor	No Opinion	Total Respondents
Knowledge of municipal tax and finance laws	61.94% 223	26.11% 94	3.89% 14	0.00% 0	8.06% 29	360
Knowledge of DLS policies, procedures, publications and resources	56.02% 200	29.41% 105	5.88% 21	0.00% 0	8.68% 31	357
Effective educational programs and materials	30.14% 107	42.54% 151	17.75% 63	0.85% 3	9.30% 33	355
Clear and understandable written information and guidance (IGRs, Legislative Bulletins, City and Town articles, FAQs, DLS legal publications, legal advisory letters)	34.72% 125	41.39% 149	17.22% 62	1.11% 4	5.56% 20	360
Timely responses to applications and inquiries	32.59% 117	34.82% 125	19.22% 69	2.51% 9	11.14% 40	359
Availability to assist DLS stakeholders	32.86% 116	36.26% 128	17.56% 62	0.28% 1	13.03% 46	353
Sound and helpful guidance and responses to inquiries	41.06% 147	37.15% 133	12.29% 44	1.12% 4	8.94% 32	358
Professional and respectful interactions with DLS stakeholders	57.87% 206	26.69% 95	6.46% 23	0.00% 0	9.27% 33	356

#	Comments	Date
1	Attorney of the Day is a fabulous resource, always very helpful, timely and professional. Invaluable service.	6/11/2014 3:08 PM
2	I have not had to use BMFL. The chair of assessors handles issues.	6/4/2014 9:38 AM
3	It would be nice to see that attorneys "specialize" in certain areas (e.g. Chapter Land, Exemptions); like Dan Murphy was the chapter land expert. I don't like to hear "consult your town counsel"!!!	6/2/2014 7:15 PM
4	I wish more opinions were written and answered quickly and more concisely. Often it tends to be a waste of time.	6/2/2014 9:39 AM
5	Excellent services; we find we are using the legal department more and more.	6/2/2014 9:37 AM
6	The response time is slow, especially with the Lawyer of the Day service. Often the opinions/guidance I get is in "Lawyerspeak" and very difficult to interpret. I often come away not being any more enlightened than I was when I called or emailed. Also, telephone conversations feel rushed, especially when I ask for clarification.	6/2/2014 9:11 AM
7	Would like written opinions done a little quicker	6/2/2014 5:58 AM
8	accessibility of the information online in an easily searchable manner, such as the IGRs and opinions is very helpful	5/30/2014 9:37 AM
9	I am fairly new to this position and have not experienced any of this, yet.	5/30/2014 9:14 AM
10	Updated IGR's would also be helpfull.	5/30/2014 9:02 AM

## DLS: Bureau of Municipal Finance Law customer survey

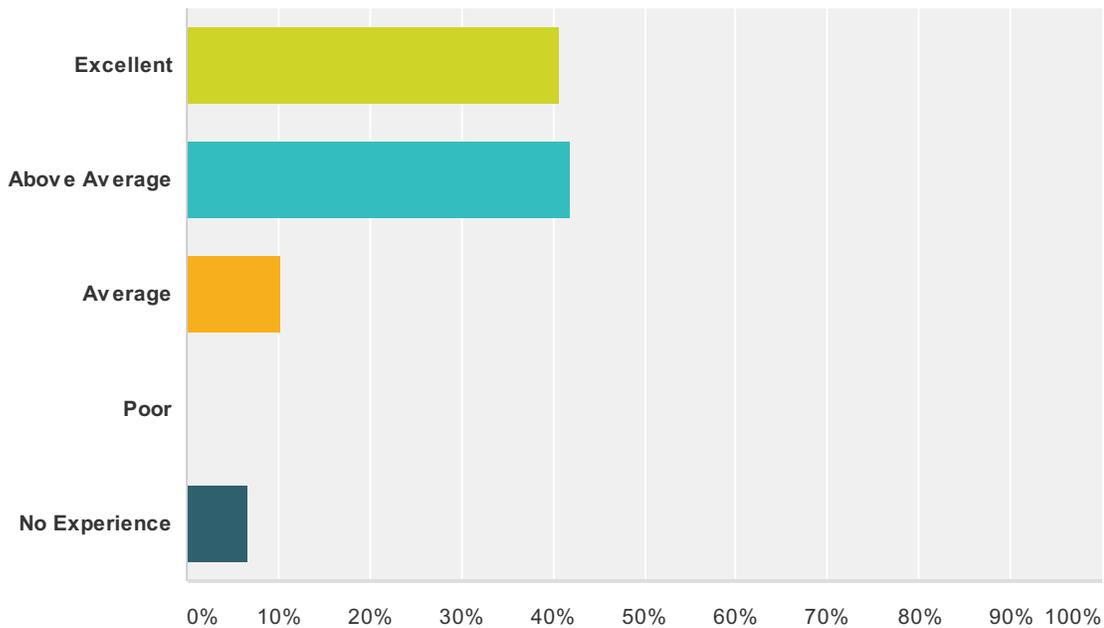
11	Always helpful and professional.	5/30/2014 8:09 AM
12	I miss the days of Harry Grossman when the DLS had the effective rule of law. It was clear, consistent and defined. I now find all of state government inconsistent, unwilling to enforce a firm stand, and not put anything in writing. The pendulum has swung too far. As a school person, the same level of outreach and education provided to municipal finance has improved and been welcome. We need the training as well.	5/29/2014 4:57 PM
13	Understandably BMFL has to have guidelines and procedures to handle the volume of requests, but sometimes the time it takes to get an answer is extensive.	5/29/2014 2:16 PM
14	Any time I've had to contact BMFL with questions they have been extremely responsive.	5/29/2014 1:05 PM
15	A few people are not comfortable with public speaking - just tell them that we're all on their side! The audience listens carefully if they know there might be a "zinger" coming....	5/29/2014 1:03 PM
16	Service to all the communities invaluable, however, personnel are stretched too thin.	5/29/2014 12:06 PM
17	Responses are timely if they are verbal and don't require a written response.	5/29/2014 12:02 PM
18	programs are effective but there is only one program per year that I am aware of...which is insufficient.	5/29/2014 11:14 AM
19	I may call, on average, only once a year but when I do call they are very courteous and helpful in answering questions I may have. The only issue I feel needs improvement is, the response time to speaking with the attorney of the day. Many times when making an initial call you always have to leave voice mail, which leads to a game of phone tag. BMFL is a valuable resource for my department which I appreciate having access to.	5/29/2014 11:01 AM
20	It would be nice to be able to have the field representatives able to visit Towns on at least once a year in order to have the sometimes personal assistance needed and keep the connections and communications on a more personal basis.	5/29/2014 10:56 AM
21	More often than not, the 'answers' to questions are what I would term 'legal-non-committal' answers. For those of us dealing with the day-to-day running of offices, we need 'practical' answers that can support us in our roles as representatives and conduits of MGL. A wish-washy answer only further fuels the confusion surrounding issues that we have to deal with in a very 'real and human' way. Additionally, a 'written' response to which we can refer to, as needed, would also provide more continuity in the application of MGL to the real world.	5/29/2014 10:49 AM
22	Thank you!	5/29/2014 10:46 AM
23	It is sometimes frustrating when a new law is enacted but the IGRs to assist the municipality in interpretation and implementation are not issued until much later.	5/29/2014 10:46 AM
24	Would like to see more articles in the City and Town publications	5/29/2014 10:33 AM
25	My interaction w/ DLS/BMFL has been little more than my 101 class and ML for new hires presentation. The latter was, at the time, much ado about over my head stuff and the former was months later and w/ a smaller audience in a setting designed for better interaction. It was well done and appreciated	5/29/2014 10:26 AM
26	BMFL has helped me with many issues throughout the years. I rely on their opinions and also forward opinions to the necessary parties involved. The auditors and accountants in municipal government need this service and respect the opinions.	5/29/2014 10:18 AM
27	Would be helpful for more proactive involvement in guidance with the whole solar issue so all communities are doing things the same way	5/29/2014 10:06 AM
28	do not interact with DLS in person/phone; only file reports.	5/29/2014 10:04 AM
29	It is always a pleasure to call BMFL.	5/29/2014 9:57 AM
30	As an Assessor I rely on DLS to help me perform my job professionally and accurately for the taxpayers of my town and they do a great job at that	5/29/2014 9:36 AM
31	Great staff!	5/29/2014 9:25 AM
32	You have a great team at Municipal Finance Law!!	5/29/2014 9:21 AM
33	well respected	5/29/2014 9:17 AM

## DLS: Bureau of Municipal Finance Law customer survey

34	it is frustrating to get different responses to the same question and that it often takes a week to get a response.	5/29/2014 9:13 AM
35	Please do not let Kathleen retire!!!!	5/29/2014 9:06 AM
36	The staff at BMFL are terrific. Their responses are timely and easily understood. They treat us all with respect and have truly earned our respect for them.	5/29/2014 9:05 AM
37	my response depends on the person with whom I speak.	5/29/2014 8:56 AM
38	Always willing to get you an answer.	5/29/2014 8:54 AM
39	The legal issues are very subjective and could never be accurately covered in a brief telephone call or email. It would be better if the some of these contentious topics were memorialized and used as the first step in addressing legal changes/amendments.	5/29/2014 8:51 AM
40	DLS is perhaps the best division in all of state government.	5/29/2014 8:49 AM
41	Perhaps the most helpful group of public employees. An indispensable element of a municipal attorney's due diligence in matters relating to municipal finance law.	5/29/2014 8:39 AM
42	When sending an inquiry by email I wish all of the responses were answered by email.	5/29/2014 8:37 AM
43	I haven't had to call for quite some time but in the past the legal staff has always been quick to respond and very helpful.	5/29/2014 8:34 AM
44	for over 40 years I have had nothing but excellent support from all in DLS and the Legal Bureau. Kathleen Colleary is a gem. She interacts very well with the assessors individually and as a group. We all highly respect her and her division.	5/29/2014 8:25 AM
45	I am new to this process and cannot give a rating at this time	5/29/2014 8:24 AM
46	The staff at the BMFL are incredibly helpful to me on a regular basis. I do try to figure out legal issues whenever I can, but I would be lost without them.	5/29/2014 8:21 AM
47	The email service is really outstanding. You send in a questions and your get a written and informed response, within a day or 2. I really like that.	5/29/2014 8:19 AM

### Q6 Please rate your overall experience with BMFL (choose one)

Answered: 378 Skipped: 6



Answer Choices	Responses
Excellent	40.74% 154
Above Average	42.06% 159
Average	10.32% 39
Poor	0.26% 1
No Experience	6.61% 25
<b>Total</b>	<b>378</b>

#	If you answered poor, please explain why	Date
1	I have had little interaction with BMFL but have no complaints with the contact I have had.	6/5/2014 12:05 PM
2	See comments under section 5.	6/2/2014 9:11 AM
3	When able to access, BMFL excellent resource.	5/29/2014 12:06 PM
4	There should be more education and training on financial/legal issues.	5/29/2014 11:14 AM
5	BMFL's response time to respond to requests, whether they be phone inquiries, emails, or letters, is very slow. Additional staffing would probably help, as it is obvious that existing BMFL staff work very hard.	5/29/2014 10:14 AM
6	I truly rely on your guidance when needed. We need you, it is not easy working in municipal government and interpreting MGL is not always cut & dry. Your help is invaluable.	5/29/2014 9:05 AM
7	would be helpful if they would speak in layman terms rather than legal. sometimes I don't understand the answers I get	5/29/2014 8:56 AM
8	DLS is the most responsive and reliable service to municipalities.	5/29/2014 8:49 AM

**Q7 We value your feedback. Please use the space below to provide comments and suggestions.**

Answered: 90 Skipped: 294

#	Responses	Date
1	DLS continues to improve services and communication and it's a win-win all around.	6/11/2014 3:08 PM
2	We depend on the Legal departments availability and counsel. Please do not reduce the accessibility. The legal department is a valuable resource we turn to when we need legal guidance to assist us in our decision making. Thank you for helping us out Legal Department!	6/5/2014 1:03 PM
3	Course 101 was important to my being able to perform duties of assessor	6/4/2014 9:38 AM
4	I will try the BMLF "Attorney of the Day". This brought to my attention a tool I could be using.	6/3/2014 8:26 AM
5	Automated phone system to leave message is very cumbersome. I have always found the legal help to be friendly, very knowledgeable and extremely helpful.	6/2/2014 11:11 AM
6	Updated forms have been great. I would love to see more of the obscure forms redone electronically. Opinions need to be answered quicker and in writing. An electronic compilation booklet would be great. I have a printed copy of an old "In Our Opinion" document I refer to often that is not available anymore. Maybe some workshops at DOR in Boston to address some questions and get to know all the staff would be beneficial.	6/2/2014 9:39 AM
7	I feel the staff at BMFL is overall very knowledgeable, it would just be nice if they would take the time needed to answer questions and explain procedures in a language everyone can understand, especially new assessing officials. Also, I have said this numerous times, but the search for commonly used forms on DLS is extremely difficult and often yields unrelated results. An electronic list of ALL commonly used forms would be extremely helpful.	6/2/2014 9:11 AM
8	When I need interaction with BMFL I have always been treated with respect. Thank You.	6/2/2014 7:59 AM
9	I would like the legal staff to ask our opinion before setting down the rules in an IGR. For example, having taxpayers pay an extra month of interest to a town that issues semi-annual tax bills does not make sense. Nor does having tax bills payable on May 1 when a quarterly system town issues bills after December 31st make sense. As we need legal advice, DOR attorneys should seek our financial advice.	5/30/2014 5:18 PM
10	BMFL provides a great service to the Assessors with budget cut backs plus provides an avenue when Town Counsel is not available.	5/30/2014 4:21 PM
11	Very helpful to be able to access information quickly online to answer questions and requests for opinions. I had to contact the attorney on an inquiry and she was extremely helpful and assisted and answered my question right away.	5/30/2014 9:37 AM
12	I am fairly new to this position and have not experienced any of this, yet.	5/30/2014 9:14 AM
13	Keep up the great communication and the workshops.	5/30/2014 7:56 AM
14	Keep up the good work!	5/30/2014 7:53 AM
15	Please send an Email broadcast when a new IGR or Bulletin is available on the website. Also, please provide forms that can be downloaded for printing without being filled out online. Example: Form of List: if you download it without filling it out, "zeros" are inserted in all the totals lines and cannot be deleted.	5/29/2014 5:05 PM
16	I have always enjoyed working with members of the Municipal Law Department. Their response has always been timely and informative even though I might not always agree!	5/29/2014 3:55 PM
17	This is a wonderful tool available to the Assessors. It is always nice to get an opinion on certain situations that arise.	5/29/2014 3:17 PM

## DLS: Bureau of Municipal Finance Law customer survey

18	Due to the high level of information and legal guidance provided by MFL staff over the years, I often find that my knowledge of municipal law, particularly in areas of finance, collections and assessments allows me to provide guidance and direction to my community's five member legal staff in addressing issues in those areas.	5/29/2014 3:08 PM
19	my feedback has always been helpful. If my question can not be answered, I am directed to someone who can	5/29/2014 2:25 PM
20	with the volume of requests the BMFL needs more staff, especially now as the staff retires. In a few years the entire institutional knowledge will be gone. If you had more younger staff now they could learn from the great experts you currently have before they retire.	5/29/2014 2:16 PM
21	I appreciate the fact that our office has been receiving confirmation in writing lately that I am able to pass on to my board. The Assessors feel that if there is something in writing, it is more concrete and they feel it is more adequate.	5/29/2014 1:59 PM
22	More IGR's with clear direction on certain procedures makes it easier for us to research our questions and get the right answers.	5/29/2014 1:23 PM
23	Keep doing what you're doing - appreciate all your hard work! John Duggan West Bridgewater	5/29/2014 1:05 PM
24	In Question 4, I selected the Searchable database and that is first priority. Would also like Additional IGR's (as needed), FAQ's, and other written guidelines and publications (searchable by keywords)	5/29/2014 12:25 PM
25	The level of expert knowledge, consistency of opinion and discipline in advising, but not interfering in community decisions is incredibly impressive. The strength is in the personnel.	5/29/2014 12:06 PM
26	I would be great if the turnaround times for written legal opinions could be shortened.	5/29/2014 12:02 PM
27	AS WITH OTHER DLS GUIDELINES AND EDUCATIONAL PROGRAMS, THE NEED FOR HANDS-ON NUTS-AND-BOLTS EXAMPLES AND INSTRUCTIONAL MATERIALS IS GREAT.	5/29/2014 11:47 AM
28	Timely e-mail responses to inquiries through website or at least an update of expected time to respond.	5/29/2014 11:28 AM
29	Overall customer service is excellent. I receive the support I need from BMFL to resolve any assessing issues. Phone calls are returned quickly.	5/29/2014 11:25 AM
30	I have always experienced a good response with helpful answers and information provided.	5/29/2014 11:24 AM
31	more info by email...all info by email appreciated.	5/29/2014 11:15 AM
32	A week to respond to a legal question, in my opinion, is too long.	5/29/2014 11:14 AM
33	Response time to "Attorney of the Day" questions has improved. I had one experience where there was no response for weeks, and no acknowledgement of my question. I don't always get notices when new IGRs or Bulletins are published.	5/29/2014 11:12 AM
34	I do expect to use the service in the near future.	5/29/2014 11:10 AM
35	The attorney's at BMFL are an immense help. Of course when questions come up, people want answers immediately. Your staff has always tried to respond as quickly as possible.	5/29/2014 10:55 AM
36	I RECEIVE VERY GOOD AND HELPFUL INFO FROM YOUR OFFICE STAFF.	5/29/2014 10:48 AM
37	Sometimes hard to reach "Attorney of the Day" especially in the afternoon	5/29/2014 10:28 AM
38	I'll let others give you this. As I take on more knowledge and credibility, I will offer more.	5/29/2014 10:26 AM
39	Most of the time, 'immediate' opinion is required, and sometimes, calls aren't returned for a day or two	5/29/2014 10:21 AM
40	The website is exceptionally well done. I consider it to be one of the sites I consult on a regular basis.	5/29/2014 10:19 AM
41	Gary Blau has always been most helpful in any legal opinions that I needed. It has been a pleasure working with him over the years.	5/29/2014 10:18 AM
42	The addition of a searchable database should be a more efficient way for stakeholders to have "routine" questions answered while leaving the attorney's time for more unusual/unique situations and to respond to written requests and all other legal matters. However, the ability to talk with someone from the BMFL, when needed, is invaluable.	5/29/2014 10:15 AM

## DLS: Bureau of Municipal Finance Law customer survey

43	I have found on a few occasions that the legal response did not give a clear and definitive solution to the problem in question, only more information. IF I call DOR legal to get back up from the attorneys for something DOR has told us, DOR legal gives all the exceptions and extenuating circumstances and does not back up what DOR or our Audit firm has told us to use as guidelines. It does not always help in dealing with government officials.	5/29/2014 10:14 AM
44	The Attorney of the Day service is very valuable! Thank you for continuing to provide this service!	5/29/2014 10:14 AM
45	I had different experiences on the same day with different people. I felt like with one person he couldn't be bothered with me even though he did answer one question, but when I asked him who I could talk to about something else he seemed annoyed with me and told me he was really busy and to send him an email and then he would find out who I could talk to and get back to me. I didn't bother to do that because I felt like he couldn't be bothered especially since he told me so...I eventually found out who to talk to and she was very helpful. I understand that everyone is really busy as I am too but I just wanted to be able to get the correct information to the correct person. Thank you for your time.	5/29/2014 10:10 AM
46	Requests for information are always timely and useful! There is always room for improvement when it comes to communication.	5/29/2014 10:06 AM
47	I have been very satisfied with the Legal Dept. over the years. It would be helpful if written replies were accomplished every time.	5/29/2014 9:59 AM
48	Always have used BMFL. Always get the answers I need. Excellent!	5/29/2014 9:58 AM
49	Would like search inquiries to be more specific. Example: Assessor questions under a drop down for Assessors so info would be more immediate and one would not have sift through a lot of non-related material.	5/29/2014 9:57 AM
50	Attorney of the day does not necessarily give us access to the "expert" in a given area. I realize the objective is for every attorney to know every area, but it is not realistic. A GP cannot not know all the details of orthopedics for example. I really liked being able to speak to the person I knew would be able to answer my question accurately.	5/29/2014 9:55 AM
51	Keep up the good work!	5/29/2014 9:40 AM
52	being consistent is important. when determining how something should be assessed the fact that many towns have a small staff and cannot take on more processes to accomplish that task. be mindful of the time it would take the assessing staff to accomplish what is required of them.	5/29/2014 9:36 AM
53	Unfamiliarity with "legalease" can sometimes delay the understanding of certain questions asked.	5/29/2014 9:35 AM
54	Sometimes I find your website is difficult to navigate	5/29/2014 9:35 AM
55	very helpful!!! Please continue the great updates and services. I would enjoy seeing published letters.	5/29/2014 9:34 AM
56	I am very pleased with the commitment of the DLS. This is a great plan and the execution has been equally as great and impressive! Thank you	5/29/2014 9:30 AM
57	automatic email of "In our Opinion" with quarterly updates?	5/29/2014 9:25 AM
58	As a new Assessor the DLS has been very helpful with my questions. Thank you	5/29/2014 9:24 AM
59	I have always found MFL extremely professional, knowledgeable and they always respond timely. I really have nothing but positive feedback for this group.	5/29/2014 9:21 AM
60	It seems as though the BMFL has been instructed to push many questions back to the local Town Counsels, even when general in nature. I preferred the service prior this change.	5/29/2014 9:20 AM
61	I have received excellent service. educational classes that I have attend have been very helpful.	5/29/2014 9:17 AM
62	whatever you do, please do not cut back on services.	5/29/2014 9:15 AM
63	I have worked in other States and feel fortunate that Massachusetts provides this outstanding resource. The staff in your Municipal Law Department are professional, knowledgeable and truly committed to assisting Assessor's. Thank you!	5/29/2014 9:13 AM
64	I know I can contact BMFL to get an answer to any questions I may have at any time. I do get timely answers as well.	5/29/2014 9:12 AM
65	Most interested in the searchable database of IGRs and opinions. Current set up does not work for me.	5/29/2014 9:06 AM

## DLS: Bureau of Municipal Finance Law customer survey

66	I very much appreciate the collegial and thoughtful folks I have worked with in BMFL. --Rick Manley	5/29/2014 9:06 AM
67	Thank you very much.	5/29/2014 9:05 AM
68	It was especially crucial in my first five years or so to have education in Municipal Finance, as I have been here for 17 years or so I still greatly appreciate the updates and annual classes offered to the Accountants Association. Your seasoned veterans are incredible assets to the Commonwealth of Mass. KEEP THEM HAPPY WE NEED THEM!!	5/29/2014 8:57 AM
69	They are helpful but talk I circles sometimes rather than giving a direct answer.	5/29/2014 8:56 AM
70	I don't use them that much but when I need them the BMFL has been very helpful.	5/29/2014 8:56 AM
71	It has not been clear as how/where/who to contact for inquiries. Would very much like to know.	5/29/2014 8:53 AM
72	My issues with the legal staff revolve around the inability for DOR and DESE to have a "meeting of the minds" on common issues that plague municipal finance. Most of my peers are frustrated with the opinions we receive from legal staff that contradict DESE opinions (and court cases). A searchable database of all legal opinions and IGR's would be a super idea!!! The current format is pretty useless unless you know a lot of information. Something like the pdf document "In Our Opinion" updated would work.	5/29/2014 8:45 AM
73	An expansion of your services would be welcome and beneficial.	5/29/2014 8:44 AM
74	annual law seminar in different regions would be helpful.	5/29/2014 8:44 AM
75	I have had one experience where I received no response until I followed up multiple times where it took 2 months to finally get an answer	5/29/2014 8:44 AM
76	Over the past 32 years in practicing municipal law I found this group of generous and talented people to be rock solid in the advice given and the generous attitude that accompanied it. We have been most fortunate for those who now serve there and their predecessors.	5/29/2014 8:39 AM
77	Before I knew about the attorney of the day service, I used to contact our tax title attorney with questions. This service has been a terrific cost-saver to the Town. I am thrilled with the expertise of the attorney's that have answered my questions. Keep up the good work!!!	5/29/2014 8:38 AM
78	I find Kathleen and her current staff extremely accessible and knowledgeable. However, I do miss listening to Chris Hinchey's accent.	5/29/2014 8:38 AM
79	Appreciate the guidance and information offered when we have questions.	5/29/2014 8:37 AM
80	I have word in assessing in Mass. for nearly 30 years and this bureau has been the most consistently valuable over the years. While other bureaus have redefined themselves to be enforcement rather than of service, the legal department has maintained its mission of aiding communities. Even with in house counsel my community regularly receives valuable assistance from the BMFL. The tide seems to be turning so hopefully all bureaus within the Division of Local Services as much attention to the Service portion of their name as the BMFL.	5/29/2014 8:33 AM
81	I had two separate issues that were somewhat unique. Both issues were addressed very thoroughly and quickly. Each answer has allowed me to save the Town money and resources not to mention make me appear prepared and professional.	5/29/2014 8:29 AM
82	The searchable data base is a very good idea. If we could get something that is user friendly, it might eliminate our attorney of the day questions.	5/29/2014 8:26 AM
83	I hope in the future, there will be educational requirements and a certification requirement for the professional assessors who run the offices. The MAAO is creating a new course giving instruction on overseeing valuation services whether it is an in-house or contractual project. With that in place, we believe there will be enough course offerings to support the certification program.	5/29/2014 8:25 AM
84	I hope that there is no reduction in the services provided since they are absolutely invaluable to municipalities.	5/29/2014 8:25 AM
85	How about a question and answer session at either the MCTA June or Aug. meeting?	5/29/2014 8:24 AM
86	Great people, extremely knowledgeable and helpful. Would be helpful if they took a more definitive stance on some issues and if they turned around inquiries much faster.	5/29/2014 8:23 AM
87	The Attorney of the Day is a very valuable resource, fast, friendly and free, much like Domino's pizza delivery.	5/29/2014 8:22 AM

## DLS: Bureau of Municipal Finance Law customer survey

88	See #5. The only way I think the BMFL could be improved is by giving them more staff.	5/29/2014 8:21 AM
89	keep updating the forms and information	5/29/2014 8:21 AM
90	I have not used the BMFL in the last three years but prior to that they have been most helpful.	5/29/2014 8:20 AM