



The Commonwealth of Massachusetts

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OFFICE OF CITY CLERK

MAR 16 9 50 AM '84

Department of Revenue
Leverett Saltonstall Building

CAMBRIDGE, MASS.

100 Cambridge Street, Boston 02204

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

MEMORANDUM

March 9, 1984

TO: Local Government Officials

FROM: Edward J. Collins, Jr., Deputy Commissioner
Division of Local Services

SUBJECT: CHERRY SHEET INFORMATION AND ASSISTANCE

Edward J. Collins

"Walk-In" question and answer sessions on the FY85 Cherry Sheet are scheduled at eight locations throughout the Commonwealth during the week of March 19.

The eight temporary field offices will be staffed by Department of Revenue and Department of Education personnel who will answer your questions regarding Cherry Sheet receipts and assessments. This field office approach is being offered in place of a more formal seminar series as a means of providing more individual attention to municipal officials.

This program is part of the Division of Local Services' continuing commitment to increasing the understanding of the local aid calculation and distribution process.

The attached schedule lists the field office times and locations.

If you are unable to attend one of the "walk-in" sessions, the Division of Local Services will answer your questions if you call 617-727-9260 or 617-727-0415.

SCHEDULE

PITTSFIELD
Monday, March 19
10:30 a.m. - 2:30 p.m.

City Hall Council Chambers
66 Allen Street
(413) 499-1100

WEST SPRINGFIELD
Tuesday, March 20
11:30 a.m. - 3:30 p.m.

Greater Springfield Regional
Education Center
88 Massasoit Avenue
(413) 739-7271

WEST BOYLSTON
Tuesday, March 20
6:30 - 10:00 p.m.

Central Mass. Regional
Education Center
Beaman Street (Rte. 140)
(617) 835-6267

BARNSTABLE
Wednesday, March 21
11:30 a.m. - 3:30 p.m.

Town Hall
367 Main Street, Hyannis
(617) 775-1120

TAUNTON
Wednesday, March 21
6:30 - 10:00 p.m.

City Council Chambers
15 Summer Street
(617) 822-0581

GREENFIELD
Thursday, March 22
11:30 a.m. - 3:30 p.m.

Greenfield Community College
College Drive
(413) 774-3131

WELLESLEY
Thursday, March 22
11:30 a.m. - 3:30 p.m.

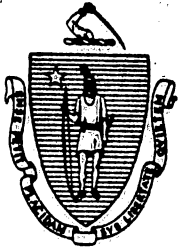
Greater Boston Regional
Education Center
27 Cedar Street
(617) 547-7472

NORTH READING
Thursday, March 22
6:30 - 10:00 p.m.

Northeast Regional
Education Center
219 North Street
(617) 664-6464

FALL RIVER
Friday, March 23
11:30 a.m. - 3:30 p.m.

Council Building
1st Floor Hearing Room
One Government Center
(617) 675-6011



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Department of Revenue

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100 Cambridge Street, Boston 02204

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March 9, 1984

TO: Local Government Officials

FROM: Edward J. Collins, Jr., Deputy Commissioner
Division of Local Services *Edward J. Collins*

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The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

NOTICE TO ASSESSORS OF FISCAL 1985 ESTIMATED CHARGES TO BE USED IN DETERMINING TAXABLE VALUE

GENERAL LAWS, CHAPTER 59, SECTION 21

CAMBRIDGE

NAME OF CITY OR TOWN

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The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Over-estimates from the prior year must be used by the Assessors as Available Funds.

A. County Assessments

- 1. County Tax G. L. CH. 35, s. 31
- 2. County Hospital G. L. CH. 111, s. 85
- Sub-total, County**

B. State Assessments and Charges

- 1. Special Education G.L. CH. 71B, ss. 10, 12; 1972, CH. 766
- 2. Audit of Municipal Accounts G. L. CH. 44, ss. 41, 46A
- 3. State Supervision of Retirement Systems
G. L. CH. 32, s. 21 (2)
- 4. Motor Vehicle Excise Tax Bills 1962, CH. 727
- Health Insurance G. L. CH. 32A, ss. 10B (c). 12:**
- 5. Elderly Governmental Retirees
- 6. Retired Municipal Teachers
- 7. State Recreation Areas Outside Metropolitan Parks
District G. L. CH. 132A, ss. 4-6
- 8. Mosquito Control Projects G. L. CH. 252, s. 5A
- 9. Air Pollution Control Districts G. L. CH. 111, ss. 142B,
142C; 1960, CH. 676, s. 1
- 10. Metropolitan Area Planning Council G. L. CH. 40B,
ss. 26, 29; 1974, CH. 476
- 11. Old Colony Planning Council 1967, CH. 332
- 12. Ipswich River Watershed District 1966, CH. 682;
1971, CH. 16
- 13. Suffolk Co. Coop. Ext. Service G. L. CH. 128, s. 44A
- 14. Parking Surcharges, G. L. CH. 90, ss. 20, 20 1/2
- 15.
- 16.
- 17.
- 18.
- Sub-total, State**

C. Metropolitan District Assessments

- 1. Metropolitan Parks G. L. CH. 92, ss. 54-59A
- 2. Metropolitan Sewerage G. L. CH. 92, ss. 5-8
- 3. Metropolitan Water G. L. CH. 92, ss. 26, 26A
- 4. Sewerage Connection Charges
- 5. Water Connection Charges and Entrance Fees
- 6.
- Sub-total, Metropolitan District**

D. Transportation Authorities

- 1. Massachusetts Bay Transportation Authority:
G. L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7
Net Cost of Service — Jan. 1, 1983 — Dec. 31, 1983
After Commonwealth Credit \$
- 2. Boston Metropolitan District Expenses 1929, CH. 383,
s. 12; 1954, CH. 535
- 3. Regional Transit Authorities:
G. L. CH. 161B, ss. 10, 11; 1973, CH. 1141
Net Cost of Service — July 1, 1983 — June 30, 1984
After Commonwealth Credit \$
- Sub-total Transportation**

E. Totals - All Assessments and Charges

F. Net Total Charges, FISCAL 1985

| | Column 1 Estimates to be raised | Column 2 Prior Year Underestimates to be raised | Column 3 Prior Year Overestimates to be Used as Available Funds |
|--|---------------------------------------|--|---|
| | \$ 903,835 | \$ | \$ 28,815 |
| | \$84,987 | | |
| Sub-total, County | \$ 988,822 | \$ | \$ 28,815 |
| | \$ 74,910 | \$ 1,090 | \$ |
| | \$8,411 | | |
| | \$7,947 | | |
| Health Insurance G. L. CH. 32A, ss. 10B (c). 12: | | | |
| 5. Elderly Governmental Retirees | \$29,904 | \$3 | |
| 6. Retired Municipal Teachers | | | |
| 7. State Recreation Areas Outside Metropolitan Parks District | | | |
| 8. Mosquito Control Projects | | | |
| 9. Air Pollution Control Districts | \$16,620 | \$3,513 | |
| 10. Metropolitan Area Planning Council | \$16,491 | | |
| 11. Old Colony Planning Council | | | |
| 12. Ipswich River Watershed District | | | |
| 13. Suffolk Co. Coop. Ext. Service | | | |
| 14. Parking Surcharges | | | |
| 15. | | | |
| 16. | | | |
| 17. | | | |
| 18. | | | |
| Sub-total, State | \$ 154,283 | \$ 4,606 | \$ |
| | \$ 1,217,022 | \$ | \$ |
| | \$1,319,590 | | |
| | \$50,018 | | |
| Sub-total, Metropolitan District | \$ 2,586,630 | \$ | \$ |
| | \$5,268,251 | \$66,895 | \$ |
| | \$2,155 | \$776 | \$ |
| | \$5,270,406 | \$67,671 | \$ |
| Sub-total Transportation | \$ | \$ | \$ |
| E. Totals - All Assessments and Charges | \$ 9,000,141 | \$ 72,277 | \$ 28,815 |

\$ 9,043,603

Column 1 + Column 2 - Column 3 =



The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

NOTICE TO ASSESSORS OF FISCAL 1985 ESTIMATED RECEIPTS TO BE USED IN DETERMINING CITY TAX LEVY

GENERAL LAWS, CHAP. 58, SECT. 25A, AND CHAP. 59, SECT. 23

CAMBRIDGE

NAME OF CITY OR TOWN

MAR 16 9 45 AM '84

A. Reimbursement for Loss of Taxes:

CAMBRIDGE, MASS.

Table with 2 columns: Description and Amount. Includes items like 'Loss of Taxes, State-owned Land G.L. CH. 58, ss. 13-17B' and 'Sub-total, Loss of Taxes'.

B. Education Distributions and Reimbursements:

School Aid Distribution G.L. CH. 58, s. 18A

Table with 2 columns: Description and Amount. Includes items like 'School Aid G.L. CH. 70, as amended' and 'Sub-total, School Aid Distributions and Reimbursements'.

15B. TRANSPORTATION OF REGIONAL PUPILS

Sub-total, School Aid Distributions and Reimbursements: \$12,412,855

Education Offset Items — Reserve for Direct Expenditures

Table with 2 columns: Description and Amount. Includes items like 'Public Libraries G.L. CH. 78, s. 19A' and 'Sub-total, Education Offset Items'.

Sub-total, Education Offset Items \$684,077

Sub-total, All Education Items \$13,096,932

C. General Government Reimbursements and Distributions:

Table with 2 columns: Description and Amount. Includes items like 'Police Career Incentive G.L. CH. 41, s. 108L' and 'Sub-total, General Government'.

Sub-total, General Government \$21,641,353

D. TOTAL ESTIMATED RECEIPTS, FISCAL 1985 \$34,877,287

FY85: The Cherry Sheet

Formulas For Municipal And School Receipts

A

- On a valuation set every five years by the Commissioner of Revenue. Based on average tax rate.
- Based on local assessment of land at local tax rate.
-
-
- Assessors apply for reimbursement for abatements they have granted under state law.
- An amount based on number of tax exemptions for the elderly in proportion to state total.
- Reimbursement to Boston. Based on property value at time of acquisition.

B

Chapter 70. (Lines 1, 2, 3)

Aid for current educational costs in cities, towns, regional districts and county agricultural schools.

The Department of Education calculates a Chapter 70 local aid percentage for each school district according to a formula based on the equalized valuation per capita local compared to state times the local support percentage.

The local support percentage is the share of school costs which must be raised by a district of average wealth. Each district will qualify for a Chapter 70 percentage of at least 15%.

The local aid percentages will then be multiplied by the latest state-wide expenditure per regular pupil. Each district will receive this amount for each of its regular pupils. Pupils in special, bilingual or occupational programs will qualify the district for 4.0, 1.4 or 2.0 times the regular grant. In addition, each district will receive an extra 2 times the regular grant for each disadvantaged pupil. No district will receive less than 85.6% of its 1979 Chapter 70 aid.

Ch. 71, Sec. 16D (Line 15B)

Reimbursement of regional school district expenditures for instruction, tuition and administration cost (excluding transportation, community services, fixed assets, capital outlay and food for School Lunch Programs). This program is a bonus and covers costs already aided by other programs.

The rate of reimbursement is determined by a formula which takes into account the proportion of equalized valuation per school-attending child locally to state-wide and allows more for full regions than partial regions.

Payment of entitlement is made in the second year following the year in which the expenditure occurred.

Regions receive a separate estimated receipts sheet for Ch. 70 and 71 which also includes items identical to number 7, through 14, and 17, 18, 21, and 22 on the form shown here.

- School Aid
Aid to education comes primarily through Chapters 70 and 71.
- Chapter 70. See above.
- Adjustments for previous years after audit.
- Applicable only to Boston and few other municipalities.
- Payment to those cities whose public libraries serve as regional facilities.
- Reimbursement of 50% of prior year's cost of transporting pupils to occupational programs outside their school districts.
- Reimbursement of cost incurred in prior year by cities and towns, limited to the difference between the total cost and a local share of five dollars per public and private pupils in town. Also 100% reimbursement of cost of transporting pupils for purpose of eliminating racial isolation or imbalance. No mileage limitation on this section.



The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

NOTICE TO ASSESSORS OF FISCAL 1985 ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY

GENERAL LAWS, CHAP. 58, SECT. 25A, AND CHAP. 59, SECT. 23

NAME OF CITY OR TOWN

A. Reimbursement for Loss of Taxes:

- Loss of Taxes, State-owned Land G.L. CH. 58, ss. 13-17B
 - Loss of Taxes, Flood Control G.L. CH. 58, s. 17
- Loss of Taxes, Abatements G.L. CH. 59, s. 5**
- Veterans Clauses 22A - 22E
 - Surviving Spouses and Others Clause 17
 - Blind Persons Clause 37
 - Elderly Persons Clause 41, 1977, CH. 967, s. 2
 - Government Center - Boston 1960, CH. 635, s. 8

Sub-total, Loss of Taxes

B. Education Distributions and Reimbursements:

School Aid Distribution G.L. CH. 58, s. 18A

- School Aid G.L. CH. 70, as amended
- Adjustment, G.L. CH. 70, Net 1979, 1980 and 1981
- Adjustment, G.L. CH. 70, Net
-
- Retired Teachers' Pensions G.L. CH. 32, s. 20(2)(c)
- Regional Public Libraries G.L. CH. 78, s. 19C
- Outside Vocational School Transportation G.L. CH. 74, s. 8A
- Transportation of Pupils G.L. CH. 71, ss. 7A and 37D
- School Transportation G.L. CH. 71, s. 7B
- Construction of School Projects, 1948, CH. 645; 1976, CH. 511
- School Related Transportation G.L. CH. 71A, s. 8, G.L. CH. 71B, ss. 13-14
- Special Needs Recreation G.L. CH. 71B, s. 11
- Tuition for State Wards G.L. CH. 76, ss. 7 and 9; G.L. CH. 74, s. 7A
- Residential School Tuition
- Additional Aid to Public Libraries
- Additional School Aid
- Regional School Transportation

Sub-total, School Aid Distributions and Reimbursements:

Education Offset Items - Reserve for Direct Expenditures

- Public Libraries G.L. CH. 78, s. 19A
- Racial Imbalance G.L. CH. 76, s. 12A
- Magnet Education G.L. CH. 71, ss. 37I and 37J
- Equal Education Improvement Fund G.L. CH. 15, s. 11
- School Lunch Program 1970, CH. 871
- Elderly Lunch Program G.L. CH. 15, s. 1L, 1970, CH. 753
- Apprenticeship Training Program G.L. CH. 74, s. 7B

Sub-total, Education Offset Items

Sub-total, All Education Items

C. General Government Reimbursements and Distributions:

- Police Career Incentive G.L. CH. 41, s. 108L
- Cultivation and Protection of Shellfish G.L. CH. 130, s. 20A
- Water Pollution Abatements G.L. CH. 21, s. 37 (Offset Item)
- Cost of Chemicals for Water Pollution Control 1980, CH. 510 (Offset Item)
- Federally Aided Urban Renewal Projects G.L. CH. 121
- Non-Federally Aided Urban Renewal Projects G.L. CH. 121
- Veterans' Benefits G.L. CH. 115, s. 6
- Highway Reconstruction and Maintenance 1974, CH. 825
- Highway & Transit Fringe MBTA Communities 1974, CH. 825
- Additional Assistance General Fund Appropriation to Local Aid Fund
- Lottery, Beano, Charity Games G.L. CH. 29, s. 2D
- Highway Fund G.L. CH. 81, s. 31; 1980, CH. 577, s. 8
- Urban Redevelopment Corporation Excise G.L. CH. 121A, s. 10
- Local Share of Racing Taxes 1981, CH. 558
- M.B.T.A. Reimbursement for 1984 Assessment
- City of Boston Funding Loan Act of 1982

Sub-total, General Government

D. TOTAL ESTIMATED RECEIPTS, FISCAL 1985

C

- If municipality has accepted program, state funds 50% of a salary differential earned by completing courses approved by Board of Education.
- Reimbursement of abatements to firms for certain expenses to prevent water pollution.
- The state assists with bonding expenses for urban renewal projects.
- 50% of amounts paid under state benefits program administered by local Veterans Agent.
- Set amount distributed each year; the first to all and the second only to certain communities.

- The line item for any amount the legislature appropriates outside of standard categories listed.
- A community's share from state collections from these games. The formula is also used to distribute additional local aid.
- Ch. 81 distributes funds for highway construction and maintenance on a formula based on basic mileage and road use allowances minus an equalizing deduction times local road mileage. The "equalizing deduction" divides equalized valuation by local road mileage. Ch. 577 deals with the allocation of motor fuels revenues, allowing 15% of the total gasoline taxes collected to cities and towns and 11.76% of the special fuels excise revenues to cities and towns.

- Each city and town is entitled to receive each year the actual amounts paid by urban redevelopment taxpayers for projects in the municipality. The proceeds are estimated based on prior year payments or other available information.
- Reimbursements to MBTA member communities who receive no MBTA service
- Boston is allowed to borrow to cover court-order tax abatements. Certain taxes (the rooms tax in hotels built after August 1, 1982 and the Suffolk County deeds tax) must be dedicated to the debt.

B

- Reimbursement of part of costs incurred for transportation of pupils to and from school on public transportation. Limited to direct cost, indirect cost of maintaining service of 20¢ a day per rider, whichever is less. Riders must live at least 1.5 miles from school.
- Reimbursement to cities, towns, and regional school districts for part of the cost of building construction and rehabilitation. For cities, towns, and partial regions, the grant will range from 50% to 65% of the total cost, depending on local wealth. For full regions, the grant will range from 60% to 75%, again depending on local wealth.
The total reimbursement will be paid in annual installments over the life of the construction bond, usually 20 years.
There are additional specific provisions and a formula for determining the rate of reimbursement.
- The reimbursement of a district's bilingual and special needs per rider costs will equal the local cost for a regular rider plus the difference between that cost and the special or bilingual cost, provided, however, that this difference does not exceed 110% of the state average difference.
- Reimbursement of half of the prior year's expenditures for approved recreation programs for school age children with special needs.
- Reimbursement of the prior year's educational costs for the education of children under the control of the Department of Public Welfare. The children must live in family foster homes or group care homes and attend public school in a district other than the district of their natural parents. The reimbursement will equal the full average expenditure per pupil in each eligible district.
- Reimbursement of prior year's expenses for the tuition of special needs pupils attending residential private schools. The department will pay no more than 60% of the total residential program and the school district shall pay no less than 40%. In cases where there is a day rate, school districts shall pay the day rate or at least 40% of the total cost of the residential program.
- Per capita amount.
- See Ch. 71, Sec. 16B above.
These items are more like grants. Maintained in special accounts.
- Per capita amount.
- Funding of current year's local expenses for projects approved by the Board of Education for voluntary programs to reduce racial imbalance. Pupils attending imbalanced schools in one community are transported to schools in other communities in the Boston and Springfield areas.
- Funding of current year's local expenses for projects approved by the Board of Education for voluntary programs to reduce racial imbalance. Magnet School projects are designed to draw pupils from racially isolated or imbalanced schools within a community or across school district boundaries.
- Funding of current year's expenses for projects approved by the Board of Education for programs to improve the quality of instruction in communities transporting pupils to eliminate racial imbalance. Boston, New Bedford, and Springfield are currently eligible.
- Reimbursement of part of the cost incurred in serving lunches to schoolchildren. This is the required state revenue match of 30% of 1981-1982 federal contribution for approved school lunches. Reimbursement is paid monthly following the submission of claims.
- Reimbursement of part of the cost of elderly lunch programs. Aid is limited to the difference between the cost of each meal and the fee paid by the diners. Aid is paid monthly following the submission of claims.
- Funding of the current year's local expenses for apprenticeship training programs.

FY85: The Cherry Sheet

Determining Charges To Municipalities

The Cherry Sheet Charges in Capsule

For FY85, the cherry sheet consists of 22 different items charged to municipalities, including two county assessments, 14 state charges or assessments, three Metropolitan District assessments (excluding sewer and water connection charges) and three assessments for transportation authorities.

Assessments are levied in three ways:

- those for which amount due is determined in whole or in part on the "state tax apportionment basis"
- those for which amount due is determined by a formula designed for the particular district, authority or program
- those for which amount due is a charge for services rendered or costs incurred by the state

The so-called "state tax apportionment basis" refers to equalized valuation. The apportionment is based on the fair cash value of all property subject to taxation in each town as reported biennially by the Commissioner of Revenue.

Assessment determined solely on the "state tax apportionment" (or equalized valuation) basis are:

- the state tax, if one is levied by the General Court
- the county tax
- the county hospital deficit
- expenses of the Boston Metropolitan District

Equalized valuation and population are used to compute assessments for:

- air pollution control districts
- state recreation areas
- maintenance of Metropolitan Parks District
- Ipswich River Watershed District

Assessments based on specific formulas are:

- Mass. Bay Transportation Authority
- mosquito control projects
- the Metropolitan Area Planning Council
- Old Colony Planning Council

Charges are based on services rendered or costs incurred for:

- Metropolitan District Commission water and sewerage
- state audit of municipal accounts
- state examination of retirement system
- health insurance
- governmental retiree program
- motor vehicle excise tax bills
- special education

In addition to these assessments which appear on the cherry sheet, there are certain other assessments which, as stated earlier, do not. Special districts, such as regional school districts, levy their own assessments on member communities which must in turn include such assessments in the amount to be raised by taxation. Fire, water, sewer, and similar districts are authorized by the special acts which created them to levy taxes at their own rates to be collected by the member communities.

*These charges are capped by Proposition 2½ in that any increase in the total statewide assessment may not exceed 2.5% of prior year's assessment. Assessments to individual communities, however, may increase more than 2.5%. The total cap may also be exceeded for an approved service expansion.



The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

NOTICE TO ASSESSORS OF FISCAL 1985 ESTIMATED CHARGES TO BE USED IN DETERMINING THE TAX LEVY

GENERAL LAWS, CHAPTER 59, SECTION 21

NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Over-estimates from the prior year must be used by the Assessors as Available Funds.

| | Column 1 Estimates to be raised | Column 2 Prior Year Underestimates to be raised | Column 3 Prior Year Overestimates to be Used as Available Funds |
|---|---------------------------------------|--|---|
| A. County Assessments | | | |
| 1. County Tax G. L. CH. 35, s. 31 | \$ | \$ | \$ |
| 2. County Hospital G. L. CH. 111, s. 85 | | | |
| Sub-total, County | \$ | \$ | \$ |
| B. State Assessments and Charges | | | |
| 1. Special Education G.L. CH. 71B, ss. 10, 12; 1972, CH. 766 | \$ | \$ | \$ |
| 2. Audit of Municipal Accounts G. L. CH. 44, ss. 41, 46A | | | |
| 3. State Supervision of Retirement Systems G. L. CH. 32, s. 21 (2) | | | |
| 4. Motor Vehicle Excise Tax Bills 1962, CH. 727 Health Insurance G. L. CH. 32A, ss. 10B (c), 12: | | | |
| 5. Elderly Governmental Retirees | | | |
| 6. Retired Municipal Teachers | | | |
| 7. State Recreation Areas Outside Metropolitan Parks District G. L. CH. 132A, ss. 4-6 | | | |
| 8. Mosquito Control Projects G. L. CH. 252, s. 5A | | | |
| 9. Air Pollution Control Districts G. L. CH. 111, ss. 142B, 142C; 1960, CH. 676, s. 1 | | | |
| 10. Metropolitan Area Planning Council G. L. CH. 40B, ss. 26, 29; 1974, CH. 476 | | | |
| 11. Old Colony Planning Council 1967, CH. 332 | | | |
| 12. Ipswich River Watershed District 1966, CH. 682, 1971, CH. 16 | | | |
| 13. Suffolk Co. Coop. Ext. Service G. L. CH. 128, s. 44A | | | |
| 14. Parking Surcharges, G. L. CH. 90, ss. 20, 20½ | | | |
| Sub-total, State | \$ | \$ | \$ |
| C. Metropolitan District Assessments | | | |
| 1. Metropolitan Parks G. L. CH. 92, ss. 54-59A | \$ | \$ | \$ |
| 2. Metropolitan Sewerage G. L. CH. 92, ss. 5-8 | | | |
| 3. Metropolitan Water G. L. CH. 92, ss. 26, 26A | | | |
| 4. Sewerage Connection Charges | | | |
| 5. Water Connection Charges and Entrance Fees | | | |
| 6. | | | |
| Sub-total, Metropolitan District | \$ | \$ | \$ |
| D. Transportation Authorities | | | |
| 1. Massachusetts Bay Transportation Authority: G. L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7 Net Cost of Service — Jan. 1, 1983 — Dec. 31, 1983 After Commonwealth Credit \$ | \$ | \$ | \$ |
| 2. Boston Metropolitan District Expenses 1929, CH. 383, s. 12; 1954, CH. 535 | | | |
| 3. Regional Transit Authorities: G. L. CH. 161B, ss. 10, 11; 1973, CH. 1141 Net Cost of Service — July 1, 1983 — June 30, 1984 After Commonwealth Credit \$ | | | |
| Sub-total Transportation | \$ | \$ | \$ |
| E. Totals - All Assessments and Charges | \$ | \$ | \$ |
| F. Net Total Charges, FISCAL 1985 = Column 1 + Column 2 - Column 3 = | | | \$ |

Basis of Apportionment

- Equalized valuations.¹
 - Equalized valuations.
 - Initial cost of educating a school-age child of special needs in a state or private institution is paid by the Commonwealth. City, town or regional school district where child would normally attend must reimburse the Commonwealth for each such child at an amount not less than its average per pupil cost for pupils of comparable age within the municipality or district.
 - Exact cost of auditing and for supplies furnished.
 - Cost of expenses incurred.
 - 15¢ for each bill forwarded to municipalities.
 - 50% of premium cost, a portion of administrative expenses and payment of a subsidiary rate (surcharge) if municipality has elected to offer this coverage.
 - Same as for Elderly Governmental Retirees.
 - Average percent of valuation plus population.*
 - Equalized valuation and area sprayed.
 - ½ in proportion to population and ½ to equalized valuations.
 - 17.3¢ per capita (latest census less inmates of institutions). Amount per capita subject to change.
 - 20¢ per capita.
 - 50% on equalized valuation; 50% on population.
 - Equalized valuations.
 - Registry of Motor Vehicles' fees charged when a municipality requests halting renewal of license or registration because of unpaid parking tickets. The city or town, in turn, collects the fee from the violator.
- Average local percent of the district's population × 1 and equalized valuation percent × 2.
 - Latest census and population equivalent of major industries (for MDC debt service). Contributing population and population equivalent of major industries (for MDC maintenance).
 - Charge at \$245 per million gals. Consumed in prior calendar year
- Various bases which include commuter counts, railroad rider count, equalized valuations and population.
 - Equalized valuations (an older transportation region of 14 communities).
 - Members' share of deficit. Remainder paid by state and federal funding.

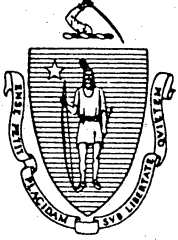
Notes:

¹Equalized valuations as set biennially by Commissioner of Revenue.

*Population Based on 1980 U.S. Census.

Municipal Data Management and Technical Bureau
Division of Local Services, 100 Cambridge St., Boston, MA 02204
(617) 727-0415

SOURCES: Mass. Depts. of Revenue and Education
FORMAT: Originated by IMPACT 2½, The 2½ Monitoring Project, M.I.T. Cambridge, Mass.



The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building

100 Cambridge Street, Boston 02204

IRA A. JACKSON
COMMISSIONER

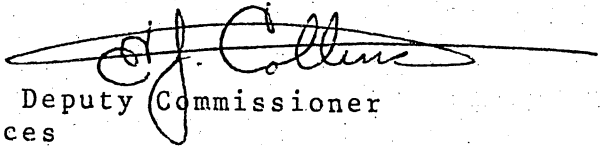
EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

March 12, 1984

TO: City and Town Clerks

FROM: Edward J. Collins, Jr., Deputy Commissioner
Division of Local Services

SUBJECT: CHERRY SHEET DIAGRAMS



We ask you to distribute yet one more item related to the Cherry Sheets, the enclosed "diagram" explaining each line item.

Since these were not available for the initial mailing of March 9, we ask that one copy each be distributed to the chairmen of the Selectmen, Finance Committee, and Board of Assessors, in towns, and the Mayor, City Council President, and Assessors Chairman in the cities. The remaining three copies are for the three officials included in this Cherry Sheet mailing, the Accountant/Auditor, the Treasurer, and the Collector.

Copies have been mailed separately to the Superintendent of Schools and the Managers.

Additional copies are available if you contact Donna McDaniel, Community Services Coordinator, in Rm. 608 at the above address (617)727-9286.

Thank you for your assistance with this and with all of the distributions we have asked you to do in these last few busy days.

5.

F-73

Comm. from Edward J. Collins, Jr.,
Deputy Commissioner, Mass. Dept. of Revenue,
Division of Local Services RE:
Cherry Sheet information & assistance.

In City Council,

March 19, 1984

3/19/84

Placed on file