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**TOWN OF BELMONT
FINANCIAL TASK FORCE
REVENUE OPPORTUNITIES SUB GROUP**

Minutes: Wednesday, January 15, 2014, Town Hall Conference Room #4, 5:00PM
Present: Floyd Carman, Charles Clark, Charles R. Laverty III, Anne Helgen, Jim Williams
Absent: Daniel A Dargon, Jr
Other: Michael Trainor

Floyd Carman called the meeting to order at 5:02 PM.

Task Force sworn in by Town Clerk

All members present confirmed that they had been sworn in by the Town Clerk prior to the January 15, 2014 meeting.

Fee Schedule

Many Mass General Laws relate to municipal fees, so thorough research will be required before the committee can recommend any changes to the Town of Belmont's Fee Schedule. Legal reference material pertaining to municipal fees was distributed to the Financial Task Force for their review (attached). Floyd Carman used Municipal Lien Certificates (MLC) as an example when discussing municipal fees, noting that Mass General Law clearly defines the amount that can be charge for generating an MLC for specific property codes. Nevertheless, the Financial Task Force will review the fee schedules for comparable municipalities to determine if any changes should be made to Belmont's current fee schedule. As a courtesy, municipalities that participate in the study will receive a copy of the deliverable upon its completion.

Ideas for Revenue Opportunities

Floyd Carman acknowledged ideas for revenue opportunities submitted prior to the January 15, 2014 meeting by Anne Helgen and Jim Williams (attached). In addition to these ideas, the Financial Task Force also discussed setting up more enterprise funds, instituting fire protection fees in lieu of taxes for non-profits, adopting field fees, capitalizing on Belmont's desirable location as a possible revenue source, providing more spaces in public lots and installing additional parking meters. Further research will be needed before any idea is put forth as a recommendation in the final report.

Other Business

The Financial Task Force will be responsible for drafting a report by August 2014, detailing revenue opportunities that they believe would be the most advantageous for Belmont. However, in the interest of performing thorough work for the Town, Floyd Carman suggested that members consider continuing their role in the task force through the Annual 2015 Town Meeting and possibly to continue meeting beyond this deadline on a biannual basis.

To Do

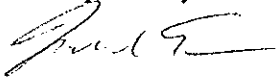
- Fee Schedule

- Michael Trainor will update the Town's Fee Schedule Packet as departments contribute additional information, with the goal of having a completed document by Friday January 24, 2014.
 - Floyd Carman will ask David Kale to contact the Town Administrators in Arlington, Bedford, Burlington, Lexington, Marblehead, Watertown, Wayland, Wellesley, Westford, and Winchester; to request that municipal fee schedules be made available to Belmont's Financial Task Force. Belmont's Fee Schedule will be provided as an example of the type of information being requested.
 - Members of the Financial Task Force will send fee schedules from the following municipalities to Michael Trainor:
 - Charles Clark – Marblehead and Westford
 - Charles Laverty, III – Bedford and Burlington
 - Anne Helgen – Arlington, Lexington and Winchester
 - James Williams – Watertown, Wayland and Wellesley
 - Michael Trainor will create a fee schedule packet for each municipality that contributes information for this study. The data from all fee schedules will then be consolidated into a master spreadsheet in order to compare Belmont's fee schedules with other municipalities.
 - Anne Helgen will find out if the Warrant Committee has performed a similar fee study and provide this document to the Financial Task Force if available. Floyd Carman will also make inquiries regarding the existence of a preexisting fee study by reaching out to Jim Hyam, who may have generated the a performed study.
- Floyd Carman will contact David Kale for a copy of the 2012 Belmont Parking Study.
 - All members will review the reference material provided regarding laws surrounding municipal fees and prepare for further discussion at the January 29, 2014 meeting.
 - All members will document their revenue ideas through e-mail and begin conceptualizing the format of the Financial Task Force report that will be due in August 2014.

The next meeting is scheduled for Wednesday, January 29, 2014 at 5:00PM, Town Hall Conference Room 4.

Meeting was adjourned at 6:45 PM.

Respectfully submitted,



Michael Trainor



THE 188TH GENERAL COURT OF
THE COMMONWEALTH OF MASSACHUSETTS

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PART I **ADMINISTRATION OF THE GOVERNMENT**
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TITLE IX **TAXATION**

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CHAPTER 60 **COLLECTION OF LOCAL TAXES**

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Section 23B **Certificate of liens; fee schedule**

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Section 23B. In any city or town accepting the provisions of this section, the collector of taxes shall furnish a certificate of liens as provided in section twenty-three according to the following fee schedule: for land of less than one acre upon which there is no permanent structure, a fee of twenty-five dollars; for land upon which is situated no more than a single family residence and outbuildings, a fee of twenty-five dollars; for land upon which is situated no more than a two family residence and outbuildings, a fee of twenty-five dollars; for land upon which is situated no more than a three family residence with outbuildings, a fee of twenty-five dollars; for land upon which is situated a residence for four or more families, a fee of one hundred dollars; for land upon which is situated a commercial, industrial or public utility structure, a fee of one hundred and fifty dollars; for farms, forest land and all other real property, a fee of fifty dollars. In no case shall the fee exceed one half of one per cent of the assessed value of the real estate and the money so received shall be paid into the town treasury.

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Once again, as your President I am concerned about the rather small membership in our Association from the Districts. I have only heard from one District Treasurer in response to my appeal for help in contacting the nonmembers. PLEASE help your Association by contacting me.

See you at MCTA's Holiday Meeting at the College of the Holy Cross in Worcester on December 13.

Ellen

Setting Municipal Lien Certificate Fees

By M. Ronald Mendes, Esq.
Treasurer/Collector, Wilmington

The MCTA Legislative Package that is being proposed for the 2007-2008 biennium will not include one proposal that has been offered in prior years. We will not be asking our legislators to increase the statutory municipal lien certificate fee schedule.

After much discussion, it became clear that municipalities with few or no independent entities billing for potentially lienable services, and/or with advanced information technology systems to gather information regarding delinquencies, find generating MLCs a simple and low-cost operation, while municipalities in different circumstances find MLCs to be a highly labor intensive and expensive effort.

Without a demonstrated need for a state-wide fee increase, the membership voted at Annual School in August to drop the proposal and decided instead to recommend individual cities and towns look at the fee setting procedures available to them under current law.

Under the provisions of G.L. ch. 40, §22F a municipal officer who issues certificates, such as a local Collector, may fix reasonable fees for issuing certificates, provided this local acceptance statute is properly accepted by the local Council or Town Meeting.

In the case of appointed Collectors, any fee schedule adopted under this local acceptance statute is also subject to review and approval by the Collector's appointing authority.

Elected Collectors may fix their own fee schedule after acceptance of this local acceptance statute, without the need for any separate board or council approval. →

However, before you go before your municipality's Council or Town Meeting to request local acceptance of this provision of state law to allow you to set fees, you should be aware that there are limitations when setting fees. While we can all rely on the existing fee schedules provided in G.L. ch. 60, §§23 - 23B, inclusive; Collectors choosing to instead rely upon the provisions of G.L. ch. 40, §22F to fix an alternative fee schedule should be wary.

Certain constitutional principles must be considered as governing the fee setting process. In order for a fee set locally to be permissible under the Massachusetts Constitution, the fee must reflect the cost of providing the service associated with the fee. An excessive fee, one that exceeds the cost of providing the service rendered, risks being deemed an illegal tax. Under the Massachusetts Constitution only the General Court (state legislature) may authorize the imposition of taxes.

The Supreme Judicial Court has determined that "fees share common traits that distinguish them from taxes." *Emerson College v. City of Boston*, 391 Mass. 415, 424-425, (1984). Under the court's holding, a permissible fee must have the following characteristics:

1. The fee must be charged for a particular governmental service that benefits the parties paying the fee;
2. The fee must be paid by choice, in that one could forego the service and thereby avoid the charge; and
3. The fee must not be collected to raise an independent source of revenue, but be collected to compensate the governmental entity (city or town) for its actual expenses in providing the service rendered.

The Collector-Treasurer

Published quarterly by the Massachusetts Collectors and Treasurers Association, 510 King Street, P.O. Box 6, Littleton, Massachusetts 01460-0006

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Tel (978) 952-6844	Fax (978) 952-6655

E-Mail MassCTA@no1.com
Web Site www.mass_3.com

Carman, Floyd

From: anne helgen

Sent: Tuesday, January 14, 2014 10:41 AM

To: Carman, Floyd

Subject: FW: Revenue Opportunities

Floyd, I just realized that this should have gone to you. My apologies. Anne

David,

Thanks for keeping me in the loop with all of the handouts and information from the December Task Force meeting. As requested, you will find revenue opportunity ideas below. Many of them are not new; if there are studies or analyses that have been done, let's take a look at them. Thanks, Anne

Economic Development Marketing

- McLean development property-biotech; old light dept building
- Naming Rights, Sponsorships and Advertising-buildings, equipment, fields
- Rental of town properties and fields

Expansion of ALS to other towns?

Rec Dept

- Rethink model
- Expand programming
- Outsource programs with increased share of revenues
- Field Fees
- Aftercare
- Pool rentals

Acceleration of Payments

- Is it possible to assess new development semi annually?

Pay as you go Trash (is this dead?)

What do we do well that we can "sell" to other towns and have them outsource to us

1/15/2014

Carman, Floyd

From: Jim Williams
Sent: Tuesday, January 14, 2014 2:03 PM
To: Carman, Floyd
Subject: Re: Revenue Opportunities Sub Group

Thank you Floyd

I'm looking forward to the meeting tomorrow.

In truth, I don't know enough yet to be creative with regard to our task at hand, but I do have some preliminary suggestions:

- In principle all fees, should increase at the same rate as the real estate tax revenue unless a specific reason is identified as to why a fee should not be escalated.
- In principle, all services benefitting specific groups should be fee based.
- If permissible, select discretionary services could be provided on a cost plus basis.
- Has Belmont decided on what to do about a Medical Marijuana Treatment Center and Is the town willing to run it?
- Since it's a not for profit, the Belmont Light payment should be based on a fixed % of the Company's expense base.
- Ditto for the Water Company.

That's it for now.

Otherwise, I'm registered for and attending the MMA Annual Meeting and Trade Show on January 25th and 26th to jump start my knowledge and experience base and perhaps identify a revenue source that hasn't yet been considered by the town.

Best regards,
Jim

1/15/2014