



Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

Issued December 20, 2016

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## **Thirty-Fifth Anniversary Report of the Division of Local Mandates**

Calendar Years 1981 to 2016





Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

December 20, 2016

Honorable Members of the Massachusetts Congressional Delegation  
Honorable Members of the Massachusetts General Court  
Honorable Mayors  
Local Officials

Dear Colleagues:

I submit for your review this Thirty-Fifth Anniversary Report produced by my Division of Local Mandates (DLM). Our Thirty-Fifth Anniversary Report summarizes DLM's work under the Local Mandate Law and the Division's efforts to determine the costs imposed on municipalities by unfunded state mandates as defined by the Local Mandate Law of 1981 (Section 27C of Chapter 29 of the Massachusetts General Laws). This report also highlights the results of DLM's fiscal effect studies completed under Section 6B of Chapter 11 of the Massachusetts General Laws which informed the Legislature and state agencies about the financial impacts of the Commonwealth's statutory and regulatory requirements on our cities and towns. Finally, this report provides a vision for DLM's role in the future.

I hope that you find this report to be informative, and I urge you to contact DLM with comments or questions on the contents of this document or other matters impacting municipal budgets.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMBump".

Suzanne M. Bump  
Auditor of the Commonwealth

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## LIST OF ABBREVIATIONS

C.F.R.	Code of Federal Regulations
C.M.R.	Code of Massachusetts Regulations
CEF	Clean Environment Fund
DEP	Department of Environmental Protection (formerly known as DEQE)
DESE	Department of Elementary and Secondary Education
DHCD	Department of Housing and Community Development
DLM	Division of Local Mandates
DOE	Massachusetts Department of Education
FY	Fiscal Year
HB	Massachusetts House Bill
LGAC	Local Government Advisory Commission
LLC	Limited liability company
M.G.L.	Massachusetts General Law
MMA	Massachusetts Municipal Association
MPTC	Municipal Police Training Council
OSA	Office of the State Auditor
PILOT	Payment-In-lieu-of-taxes
SB	Massachusetts Senate Bill

### **Acknowledgement**

*The Division of Local Mandates would like to thank Attorney Emily Cousens, who ably served for 27 years as General Counsel and Director of DLM from 1986 to 2013, when she retired from public service. She made significant contributions to many of the mandate determinations and municipal financial impact studies contained in this report.*

## ABOUT THE DIVISION OF LOCAL MANDATES

The Division of Local Mandates (DLM) was established by Proposition 2½, an initiative to limit property tax increases, in order to determine the financial impacts of proposed or existing state laws, regulations, and rules on cities and towns. Proposition 2½ limits a city or town’s authority to raise real estate and personal property taxes. Under the strict limits on taxing authority set by Proposition 2½, cities and towns could no longer simply raise property taxes to fund state-mandated programs. Thus, DLM was created to respond to municipal petitions to determine whether costs associated with a state mandate should be paid by local property taxpayers or with the revenues of the Commonwealth.

The Local Mandate Law, Section 27C of Chapter 29 of the Massachusetts General Laws,<sup>1</sup> provides that post-1980 laws, regulations, or rules that impose service or cost obligations on cities, towns, regional school districts, or educational collaboratives and meet certain thresholds shall be effective only if locally accepted or fully funded by the Commonwealth. Any protected party aggrieved by such a law, regulation, or rule may petition DLM for a determination of whether the law, regulation, or rule constitutes an unfunded mandate and to make a cost determination of the state funding necessary to sustain a mandate.

In 1984, the Massachusetts General Court expanded DLM’s powers of review by authorizing DLM to examine any state law or regulation that has a significant local cost impact, regardless of whether it satisfies the more technical standards under the Local Mandate Law. This statute is codified as Section 6B of Chapter 11 of the Massachusetts General Laws. As a result of this law, DLM releases reports, known as “municipal impact studies” or “6B reports,” examining various aspects of state law that may impact municipalities.

Through these functions, DLM works to ensure that state policy is sensitive to local fiscal realities so that cities and towns can maintain autonomy in setting municipal budget priorities.

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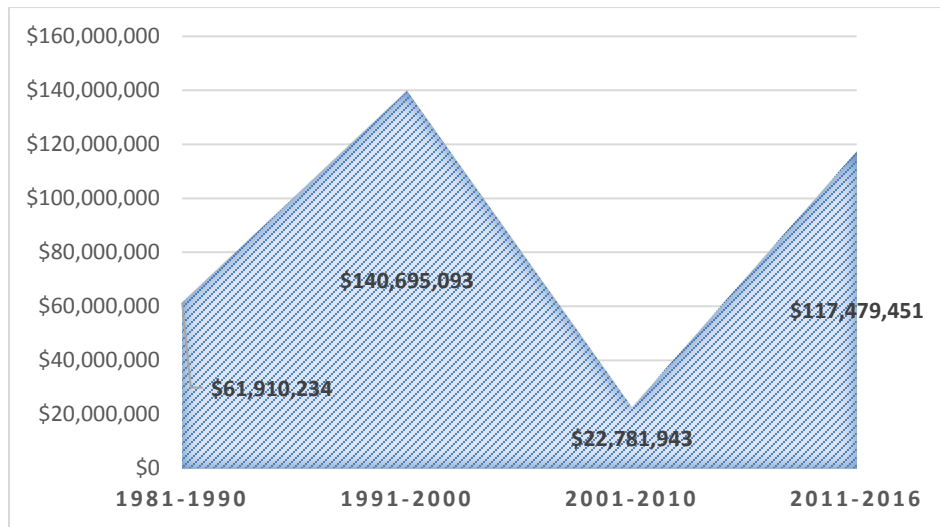
<sup>1</sup> See Appendix B for copies of M.G.L. c. 29, § 27C and M.G.L. c. 11, § 6B.

## EXECUTIVE SUMMARY

This report reviews the Division of Local Mandates' (DLM) work for the calendar years 1981 through 2016. The purpose of this report is to provide a history of DLM and its activities, and to outline DLM's vision for the future.

Between 1983<sup>2</sup> and 2016, DLM issued 435 determinations and 17 Section 6B municipal impact studies. In all, these determinations were made in response to 675 petitions (550 from municipalities and 125 from members of the Massachusetts Legislature).<sup>3</sup> Of the 435 determinations, DLM found that 79<sup>4</sup> (18%) contained provisions that did, or had the potential to impose significant mandated expenses on cities and towns. As a result of these efforts, a cumulative total of approximately \$343 million in state funding or other remediation was provided to local communities impacted by unfunded state laws and regulations or proposed legislation.<sup>5</sup>

**Figure 1. Total Funding or Other Remediation by Decade**



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<sup>2</sup> DLM did not start accepting petitions until 1983 because the State Auditor's Office had to staff the new Division and develop policies and procedures to govern its operations.

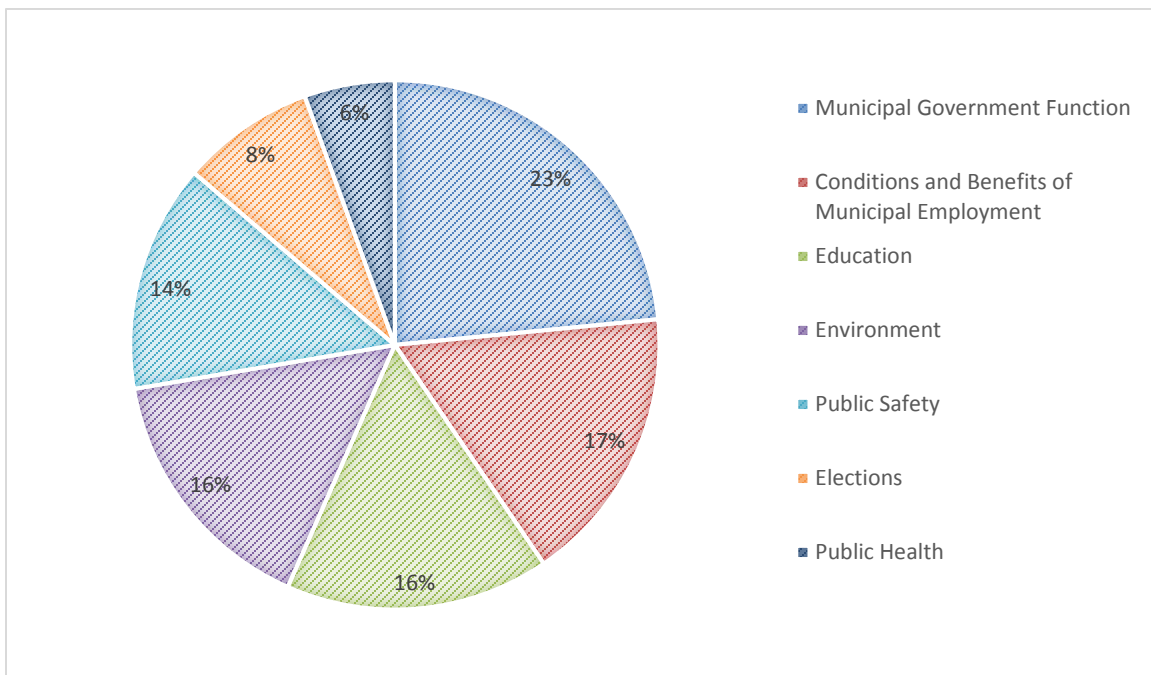
<sup>3</sup> For the purposes of this report, multiple mandate petitions from different municipalities or legislators on the same issue have been counted as a single mandate determination request.

<sup>4</sup> Of these 79 mandate determinations, 46 (58%) resulted in state funding or other remediation. The remainder, 33, were not favorably acted upon by state policymakers.

<sup>5</sup> Types of remediation include, but are not limited to: the defeat of legislation containing potential unfunded mandates; amendments to state programs or legislation to allow for local acceptance of the obligation; and giving cities and towns the right to exempt themselves from compliance with a state statute or program determined to violate the Unfunded Mandate Law.

Of the total 452 state laws, rules, and regulations that DLM reviewed, including those resulting in the issuance of Section 6B financial impact reports, over forty percent (40.5%) involved requirements affecting municipal government functions<sup>6</sup> (106) and/or requirements affecting the conditions and benefits of municipal employment. Of those 106 reviews, 77 occurred in the in the area of retirement and health insurance law. Another 73 (nearly 32%) of the total number of issues DLM reviewed concerned state-imposed education requirements, such as new special education and English Immersion requirements. 71 reviews focused on environmental requirements), such as new landfill, recycling, and underground storage tank requirements. 63, or approximately 28%, of the issues reviewed by DLM concerned public safety programs, including suicide prevention in municipal jail cells and the repair or removal of unsafe municipal dams; another 37 addressed elections mandates, including extended polling hours for state and federal elections and provisions to conduct U.S. Senate special elections; and finally, 25 addressed public health requirements such as water quality testing at local beaches.

**Figure 2. Mandate Determinations and 6B Reports by Type**



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<sup>6</sup> Municipal government functions include regulatory and administrative duties, such as setting property tax rates, approving local departmental budgets and reporting required budget and other data to state agencies; granting property tax exemptions; maintaining and providing access to public records; complying with open meeting laws; administering liquor and other local licenses; and processing veterans' benefits.



Over the same 35-year period, the ability of municipalities to challenge whether state policy constitutes an unfunded mandate has been limited by the Supreme Judicial Court's interpretation of the Local Mandate Law. These limitations are highlighted in DLM's determinations throughout this period. Of the 435 mandate petitions reviewed, DLM found that 357 (82%) were not unfunded mandates as defined by the state law and court precedent. As a consequence of the Supreme Judicial Court decisions and cumulative mandate determinations, DLM has been asked to review fewer petitions in recent years.

Meanwhile, DLM has been conducting municipal impact studies. Under Section 6B of Chapter 11 of the Massachusetts General Laws, DLM may review any state law or regulation that has a significant financial impact on local spending, regardless of whether it falls within the strict definition of an unfunded state mandate under Section 27C of Chapter 29 of the Massachusetts General Laws. In addition, a Section 6B review results in a report to the Legislature that quantifies the local financial impact of state law or regulation and includes recommendations for fiscal relief. In contrast to the Local Mandate Law, DLM is not dependent on a municipal petition to initiate a Section 6B financial impact review, nor is the duration of such a review limited by the time constraints of a DLM determination issued under Section 27C of Chapter 29 of the General Laws.<sup>7</sup> Rather, DLM studies state policies that have significant fiscal consequences on cities and towns across the Commonwealth. Reports completed under Section 6B primarily involve the collection of cost and other information from most or all the state's municipalities through electronic survey instruments; data and other input from local, state, and federal officials, and the private sector; and other study applications. Employing these elements, DLM is presently conducting a Section 6B review of state plans involving the costs, regulation and financing of Massachusetts water infrastructure and their implications for local budgets.

In the future, DLM will continue to use municipal impact studies to expand its review of state laws, regulations, and programs that affect local budgets. However, since municipal impact studies are reactive rather than proactive, DLM also intends to pursue changes to statute that would better position the Division to assist the Legislature and state agencies in avoiding the creation of new fiscal impacts on municipal governments and school districts. Specifically, under authority also granted by Section 6B of Chapter 11 of the General Laws, DLM has recently completed a study that summarizes the results of its analysis of 1,560 state laws enacted from 2011 through 2015 and highlights 97 which have the potential

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<sup>7</sup> Pursuant to M.G.L. c. 29, s. 27C, DLM is required to issue a determination within 60 days of receipt of a petition for mandate review from a city or town.

to impose significant financial costs on cities and towns. To ensure that state policy is sensitive to municipal fiscal realities, and to enhance DLM’s work under the Local Mandate Law, the report includes a recommended statutory change that would require that state agencies file a municipal impact statement with DLM and other stakeholders when adopting, amending, or repealing regulations. With the approval of this recommendation, DLM hopes to collaborate with state policy officials to further improve fiscal and regulatory relations between the Commonwealth and its municipalities. By becoming even more proactive, DLM can ensure that state laws and policies consider municipal compliance costs before they are established, rather than after they have gone into effect.<sup>8</sup>

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<sup>8</sup> DLM’s five-year statutory review work is further discussed Page 27 of our Report, “The Division of Local Mandates Vision for the Future.”

## **PROPOSITION 2½ AND THE CREATION OF THE DIVISION OF LOCAL MANDATES**

Responding to a series of substantial annual property tax increases levied by city and town governments, the citizens of Massachusetts voted in the November 1980 general election to approve a property tax limit initiative known as Proposition 2½. Effective in 1981, Proposition 2½ aimed to first cut back, then control the growth in, property taxes, significantly limiting the amount of revenue cities and towns can raise through property taxation. In simple terms, Proposition 2½ caps a municipality's ability to tax real estate and personal property at not more than 2.5 percent of the full and fair cash value of taxable property, while also restricting total tax increases to no more than 2.5 percent from the preceding year.<sup>9</sup>

Prior to the enactment of the 1980 taxpayer initiative, municipalities raised property taxes in the amounts needed to fund both the costs of local government and to comply with new or expanded state laws and regulations. However, with the passage of Proposition 2½, this was no longer an option. With the 1980 law strictly limiting municipal revenues, it was important to ensure that cities and towns were free to allocate available resources to serve local priorities.

Recognizing municipal concerns regarding the potential for new state mandates that might require additional local spending, Proposition 2½ included provisions creating the Local Mandate Law and the Division of Local Mandates (DLM) within the Office of the State Auditor. The Local Mandate Law, codified in Section 27C of chapter 29 of the General Laws, requires that post-1980 state laws, rules, and regulations that impose more than incidental administration expenses upon any city or town must either be fully funded by the Commonwealth or be subject to local acceptance.

In addition, Chapter 126 of the Acts of 1984, codified in Section 6B of Chapter 11 of the General Laws, expanded DLM's authority by authorizing DLM to review any state law or regulation that has a significant financial impact on cities and towns—regardless of its effective date or whether it rises to the level of a mandate within the meaning of the Local Mandate Law. Municipal impact studies include a cost-benefit analysis of the state policy and recommendations to the Legislature for the continuation, modification, or elimination of such law or regulation.

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<sup>9</sup> Mass. Dep't of Revenue, *Levy Limits a Primer on Proposition 2½*, available at <http://www.mass.gov/dor/docs/dls/publ/misc/levylimits.pdf>.

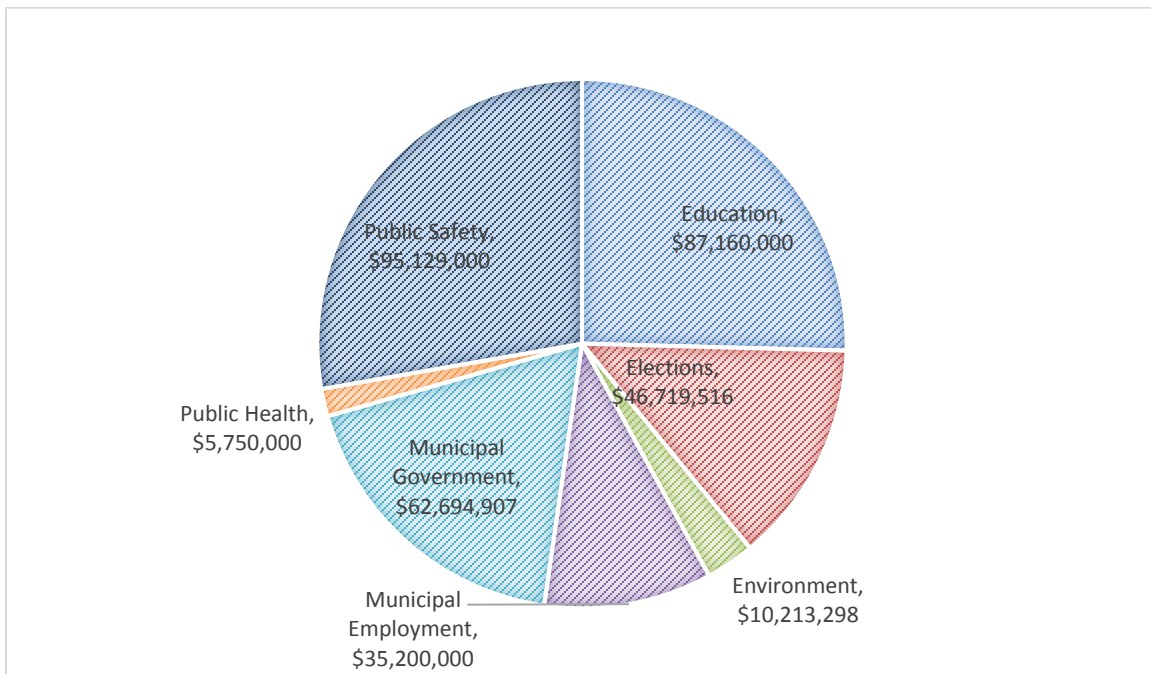
## THE DIVISION OF LOCAL MANDATES' WORK BY DECADE

### Overview of the DLM's Work

The work of the Division of Local Mandates (DLM), through its mandate determinations, municipal impact studies, and proactive interactions with legislators, state agency personnel, and municipal officials, has resulted in the Commonwealth's provision of significant amounts of financial relief for cities and towns. Between 2011 and 2016, \$117.5 million in state funding or other remediation was provided to cities and towns.

Of the 79 unfunded mandate determinations that DLM issued over the 35 year period, most, 78%, involved state programs concerning the following four departmental functions: municipal government (17), education (16), elections (16), and public safety (13). These four classes of municipal operations accounted for 85% (\$292 million) of the total state funding or other remediation (\$343 million) that was provided to cities and towns as a result of DLM's mandate opinions and financial impact studies.<sup>10</sup>

**Figure 3. Cumulative State Funding/Remediation Amounts by Type of Mandate Determination**

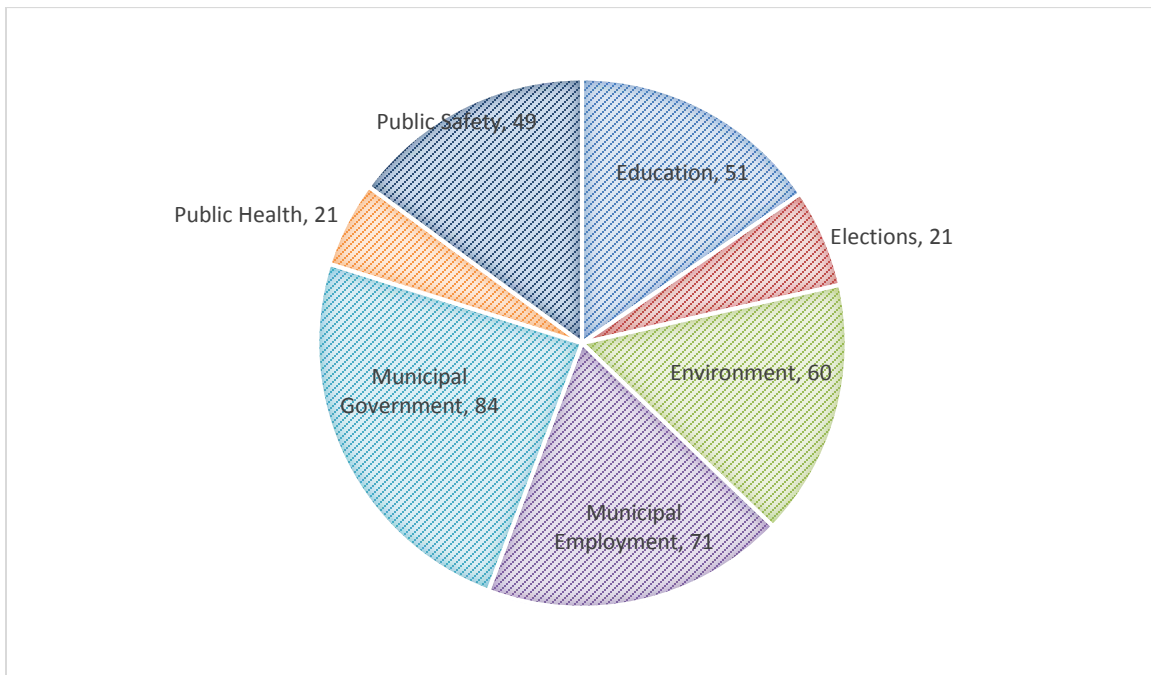


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<sup>10</sup> The details of this mandate work are discussed in the "Division of Local Mandates' Work by Decade" section beginning on page 9. Appendix C also contains a listing of these mandate determinations from 1983 through 2015.

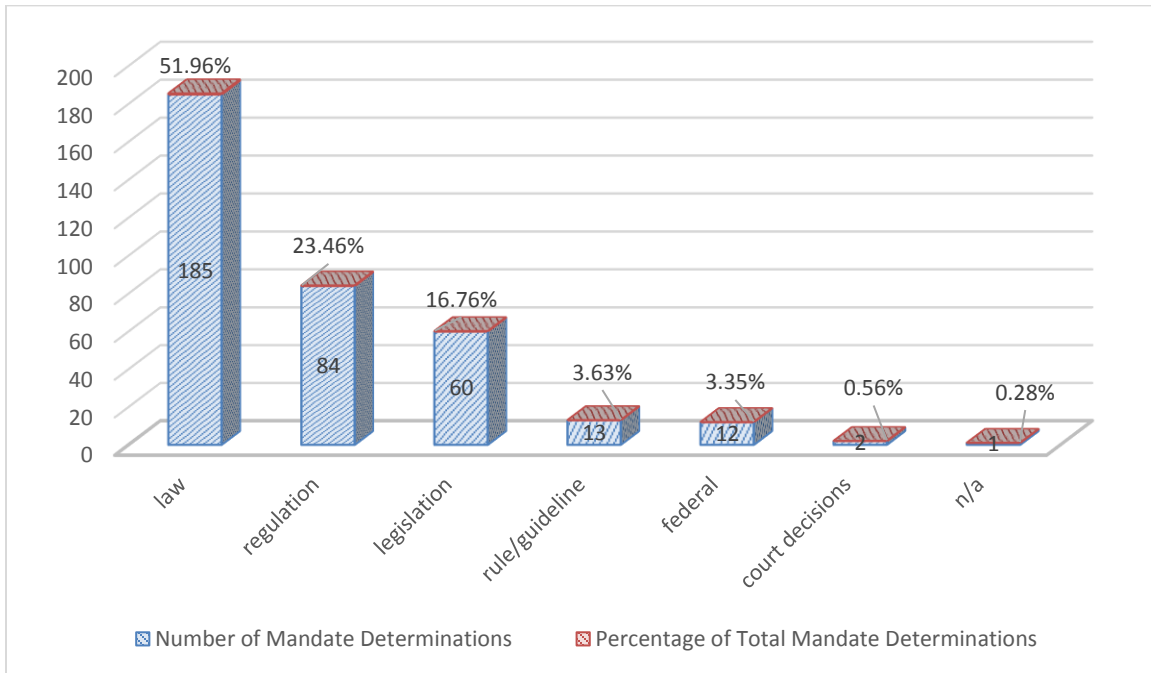
Of the remaining 435 issues addressed by DLM in this period, 357 (as further detailed by decade in Appendix E of this report) fell within several exceptions to the Local Mandate Law. While DLM determined that local implementation of these laws, regulations, or legislation would not contravene the Local Mandate Law, the Division nevertheless provided estimated cost data and other analysis in a number of determinations to assist state agency and legislative officials in understanding the fiscal impacts these requirements would impose on cities and towns. As illustrated in the figure below, the majority (74.5%) of petitions DLM received concerned four areas of local governmental functions: municipal government, local employee benefits or conditions of employment, environmental issues, and public education requirements.

**Figure 4. No Unfunded Mandate Petitions by Issue Type**



In addition, the bulk of municipal concerns expressed to DLM (75.4%) were the result of requirements contained in either state law or regulation. Nearly 17% of the petitions to DLM were submitted by legislators and cities and towns to review pending legislation for unfunded mandate implications, while the remaining 8% of requests for review concerned state rules and guidelines (3.63%), federal mandates (3.35%), and state requirements resulting from court decisions (.56%).

**Figure 5. No Unfunded Mandate Petition by Citation Type**



Finally, DLM determined that most (68.5%) of the 357 determinations fell outside the scope of the Local Mandate Law either:

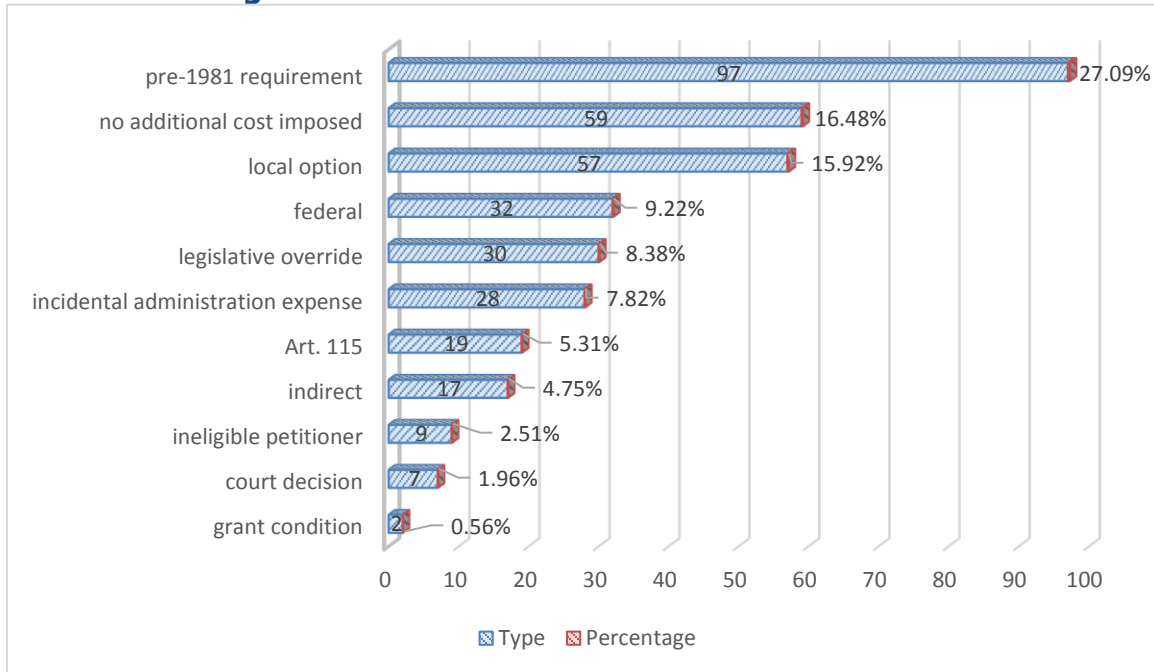
- because the requirements in question had their origins in pre-1981 state law or regulation (27%);
- because the requirement imposed no additional new or estimated costs (16.5%);
- because cities and towns had voluntarily agreed to implement the state programs (16%); or
- because the requirements stemmed from federal laws or regulations such as EPA regulations governing safe drinking water standards (9%).

As detailed in Appendix A of this report, DLM also based its adverse decisions on considerations that included:

- The new mandate imposed indirect, not direct, costs such as the regulatory expenses imposed on commercial enterprises that are indirectly passed on to customers, including municipalities;
- The new mandate was the result of a court decision;
- The new mandate permitted local option compliance;

- The law at issue specifically overrode the Local Mandate Law;
- The new mandate regulates the compensation, hours, status, conditions, or benefits of municipal employment; instead, Article 115 of the Massachusetts Constitution has jurisdiction on these types of issues.

**Figure 6. Reasons for Adverse Determinations**



## DLM's Work from 1983 through 1990

### Activities Under the Local Mandate Law

During the first decade of DLM operations, 1983 through 1990, DLM issued 39 mandate determinations and worked with cities and towns, the Legislature, and state agencies to help provide a total of \$61.9 million in state funding or other remediation for 16 (41%) of these issues, as summarized in Appendix C. For a number of these issues, DLM completed statewide or representative sample surveys and cost certifications to determine financial impacts on cities and towns.

The most notable of these 16 determinations was in response to a petition from the Municipal Clerks Association in 1983, in which DLM advised the Legislature that Uniform Polling Hours legislation would contravene the Local Mandate Law. Since 1984, DLM has certified approximately \$25.41 million for direct,

up-front state payments to cities and towns for the additional three polling hours mandated by law, including a total of \$3,257,728 for the 1984 to 1990 biennial state elections and presidential primaries.

Other significant DLM work during this period led to the Legislature's decision to forego two pieces of potentially costly legislation totaling an estimated \$27 million in local impacts. The legislation included a proposed requirement that municipal police departments provide full-time police recruit training for part-time police officers (\$15 million), and that local school districts pay teachers a \$5,000 bonus to mentor new teachers and allow the mentors 20% of time released from regular teaching duties, thus necessitating the hiring of additional teachers (\$12 million).

In addition, determinations resulted in funding for municipalities to suicide-proof their local jail cells and conduct cell checks every fifteen minutes, to retrofit their ambulances, to test and remove their leaking underground gasoline storage tanks, and to provide free or reduced-price breakfasts to eligible students. The cumulative funding total of these mandates was approximately \$11.5 million. Also, based on a statewide cost survey, DLM estimated that a provision of the Health Security Act of 1988—which required municipalities with six or more employees to pay a certain percentage of employee's wages into a state trust fund to purchase medical insurance for the unemployed—imposed an unfunded state mandate amounting to \$3.2 million annually. On the basis of this analysis, the law was subsequently amended to exempt municipalities from the contributions.

However, the Supreme Judicial Court disagreed with two major determinations DLM issued in 1984 and 1990. In response to two petitioning towns, DLM determined in 1984 that a state environmental regulation requiring landfills to be lined with impervious material was an unfunded state mandate. DLM's findings and cost certifications were reviewed by the Supreme Judicial Court, which ruled against the Town of Norfolk and several other municipal petitioners.<sup>11</sup> Additionally, in 1990, on behalf of the Mayor of Worcester, DLM found that certain state education laws and regulations were unfunded state mandates. In response, DLM conducted a statewide cost survey which found that the requirements imposed a cumulative total of \$34 million on affected school districts over a four-year period (1986-1990). With DLM's deficiency determination as prima facie evidence of the costs imposed by the education mandates, Worcester, and over 100 other communities, filed suit against the State. This led to another

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<sup>11</sup> The Supreme Judicial Court's "Norfolk" and "Worcester" decisions, as well as other important court cases, are discussed in Appendix A of this report.



Supreme Judicial Court ruling, which found that the requirements in question were not in violation of the Local Mandate Law.

In summary, DLM's work from 1983 through 1990 proved to be a substantial formative period, and overall resulted in significant fiscal relief to cities and towns from unfunded state mandates.

### **Reports Issued Under Section 6B**

The Division released two Section 6B reports<sup>12</sup> during this time period. At the request of the House of Representatives, DLM conducted a statewide municipal impact cost study of the School Breakfast Law, Chapter 346 of the Acts of 1986. The Division estimated that the Fiscal Year 1987 total cost of providing free and reduced-price breakfasts to students in cities, towns, and regional school districts required to offer breakfast under the Act would be \$6.5 million. After deducting federal reimbursements, the net state funding obligation provided to municipalities as a result of DLM's financial impact determination was \$168,438.

The second Section 6B report was completed at the request of several municipalities and public officials, concerning Chapter 667 of the Acts of 1982, the Athletic Trainer Law. The study indicated several problems hindering full implementation of the statute. The Division found that a limited population of athletic trainers, municipal funding constraints, and inflexible and inadequately administered Board of Allied Health Professionals regulations resulted in improper athletic training services for nearly three quarters of the state's public high school student athletes. Consequently, DLM recommended modifications to the law in order to affect a higher compliance rate among public high schools, and estimated three-year implementation costs ranging from \$1 million to \$3 million.

### **Breakdown of Petitions in Which DLM Found No Unfunded Mandate**

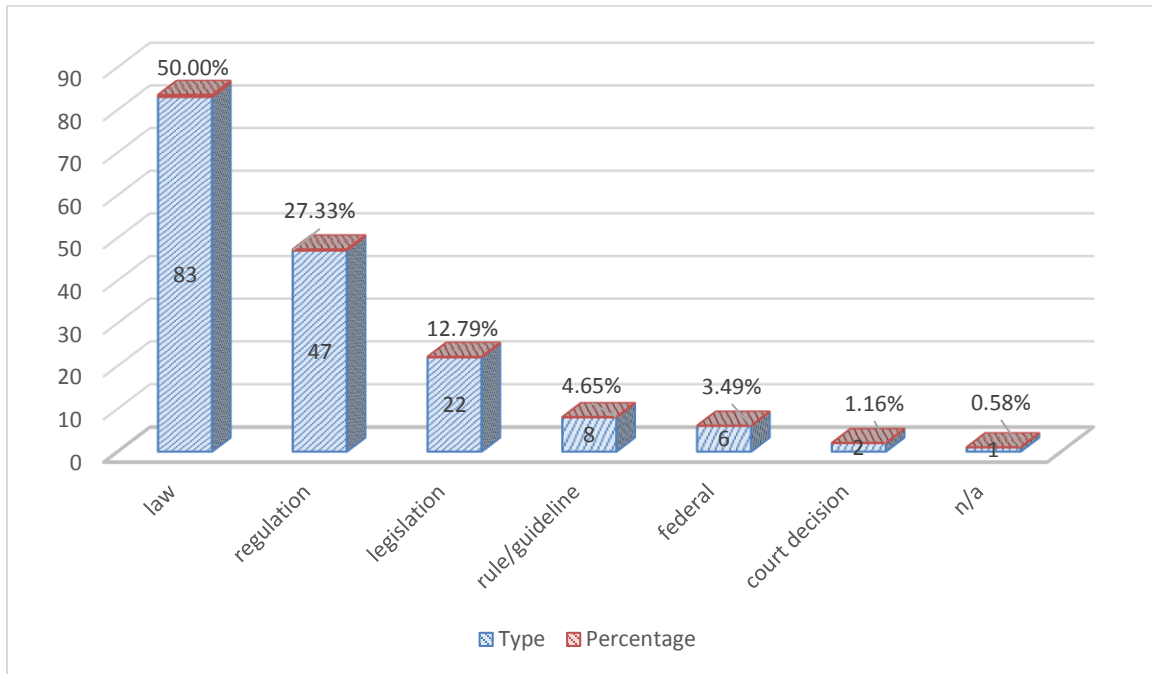
DLM determined that an additional 169 issues did not constitute a mandate within the meaning of the Local Mandate Law. As illustrated by the tables on the next page, most of the 169 issues (77%) concerned state laws and regulations. Additionally, a majority of the requests for review concerned state requirements relative to municipal government operations (64%), followed by the environment (22%), and municipal employment matters (17%). These 169 petitions predominantly fell outside of the scope of

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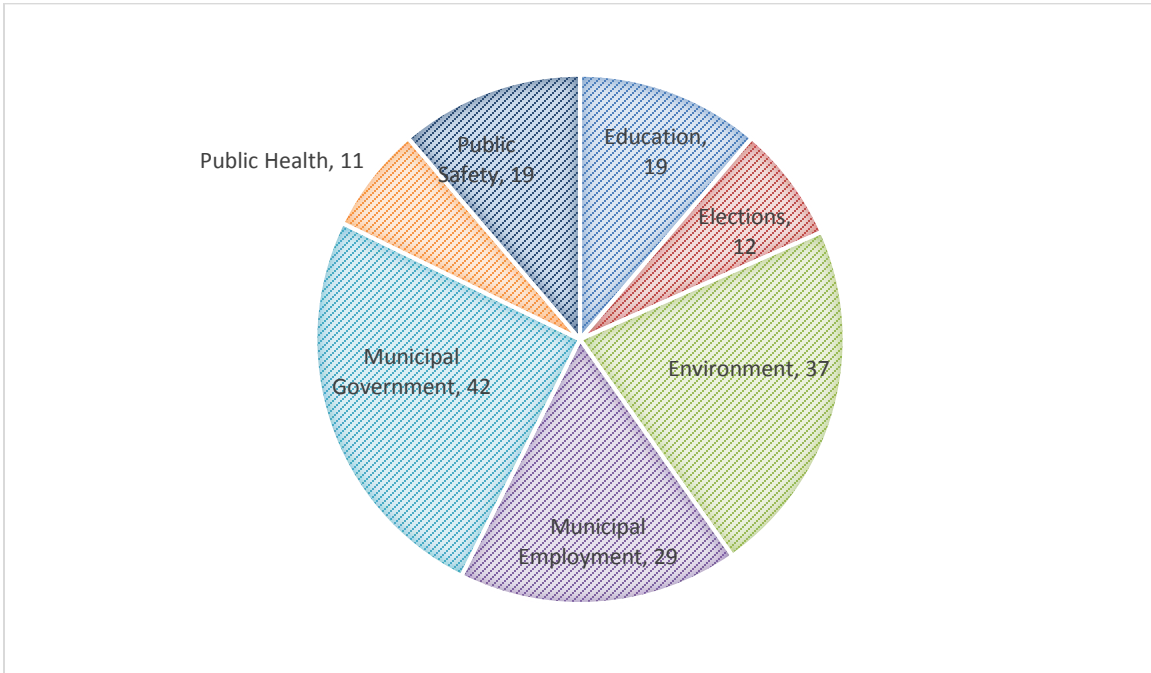
<sup>12</sup> Copies of DLM's Section 6B reports are available at <http://www.mass.gov/auditor/reports/division-of-local-mandates-reports/municipal-impact-studies/> and a summary of these financial impact reports are contained in Appendix D.

the Local Mandate Law either because the requirement was a pre-1981 requirement (67%), because it did not impose additional costs on affected communities (15%), or because it allowed for local acceptance of the mandate (14%).

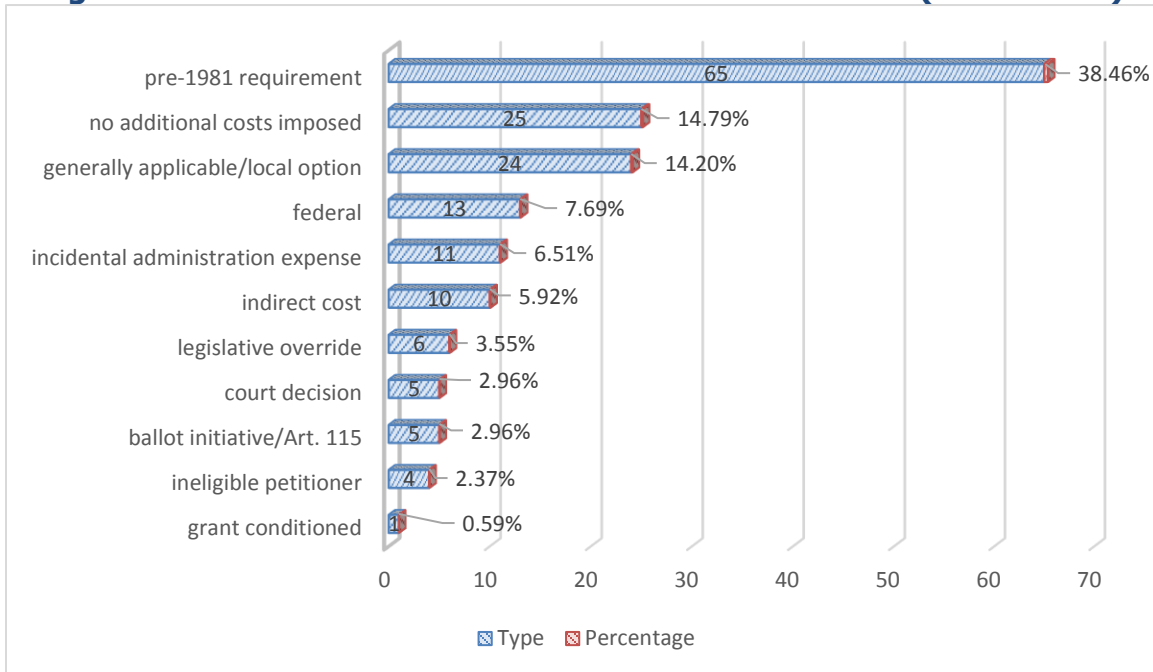
**Figure 7. No Unfunded Mandate Petitions by Citation Type (1983-1990)**



**Figure 8. No Unfunded Mandate Petitions by Issue Type (1983-1990)**



**Figure 9. Reasons for Adverse Mandate Determination (1983-1990)**



## DLM's Work from 1991 through 2000

### Activities Under the Local Mandate Law

Between 1991 and 2000, DLM issued 22 mandate determinations that resulted in a total of \$140.7 million in state funding or other remediation for 15 (68%) of these issues, as summarized in Appendix C. DLM continued to use statewide or representative sample surveys and cost certifications on a number of these issues to determine municipal financial impacts for consideration by the Legislature and state agency officials.

Of the 22 mandate determinations DLM released during this time period, three related to legislation that, if enacted, would have imposed mandated expenses totaling \$124.7 million on cities and towns. With the benefit of this local fiscal impact information, the Legislature was able to determine that the legislation should not be enacted. The bills in question included: (1) a legislative proposal that would have shifted certain teacher retirement costs to municipalities, estimated to impose a total local cost of \$29 million in 1992, (2) a legislative proposal that would have increased spending for local libraries, with an estimated statewide local cost impact of \$62.2 million in 1993, and (3) a legislative proposal that would have required a human monitor, rather than video monitors, to supervise students on school buses attending public school regular education day programs, which carried estimated municipal price tag of \$33.5 million in 1999.

In addition, DLM certified a total of \$6.4 million in state payments for the additional polling hour costs cities and towns incurred during the 1992-2000 biennial state elections and presidential primaries under the 1983 Uniform Polling Hours Law.

### **Reports Issued Under Section 6B**

During the 1991-2000 period, DLM issued nine Section 6B financial impact studies. Among these reports was a comprehensive 1991 study of the Commonwealth's Special Education Law, Chapter 71B of the Massachusetts General Laws. The report, which contained 41 recommendations, called for a major restructuring of the delivery of special education services. One of the most significant recommendations included a call for a statewide initiative to integrate special education students into the regular classroom to reverse the trend toward increased outside placements. In its study, DLM found that the number of these placements increased by 28% during the 1980s, which was an expensive trend, and one that contradicted Chapter 766 objectives because it segregated special education students from their peers and from regular school activities. Other recommendations included changes in teacher certification and increased special education training for regular classroom teachers and a call to state and local officials to aggressively pursue third-party insurance reimbursement, including Medicaid. DLM estimated that this reimbursement could generate up to \$50 million per year, and recommended that this revenue be retained by local school districts. The Medicaid reimbursement issue was the subject of a 2004 Section 6B report, as discussed in the 2001-2010 section of this report.

Also during this period, DLM released its 1997 Report on School Finance Reform in Massachusetts. This Section 6B study assessed the state Department of Education's progress toward the goals established by the Massachusetts Education Reform Act of 1993 (Chapter 71 of the Acts of 1993). The report contained flow charts demonstrating the operation of the 1993 school finance law and dozens of tables and figures illustrating trends and findings from 1993 through 1997. Overall, the study concluded that state and local investments made over the first four years of education reform were meeting the adequate and fair school spending objectives of the law. Specifically, DLM made the following key findings: state education aid grew by 60% over the four-year period, while minimum local appropriations increased by 8%; this accelerated growth in the rate of state support had resulted in a substantial shift in the relatively low level of state contribution to school funding in Massachusetts; and that the state's share of education funding grew from 30% in 1993 to 39% in 1997, bringing it appreciably closer to the national average of 48%.

Another four of the Section 6B studies completed during this period centered on environmental issues. These included DLM's 1992 Financial Effect Determination of Mandatory Recycling on Massachusetts Cities and Towns, a 1993 report on the municipal financial impact of Unlined Landfill Closure, a 1996 review of the Clean Environment Fund (CEF), and a 1998 follow-up study of CEF.

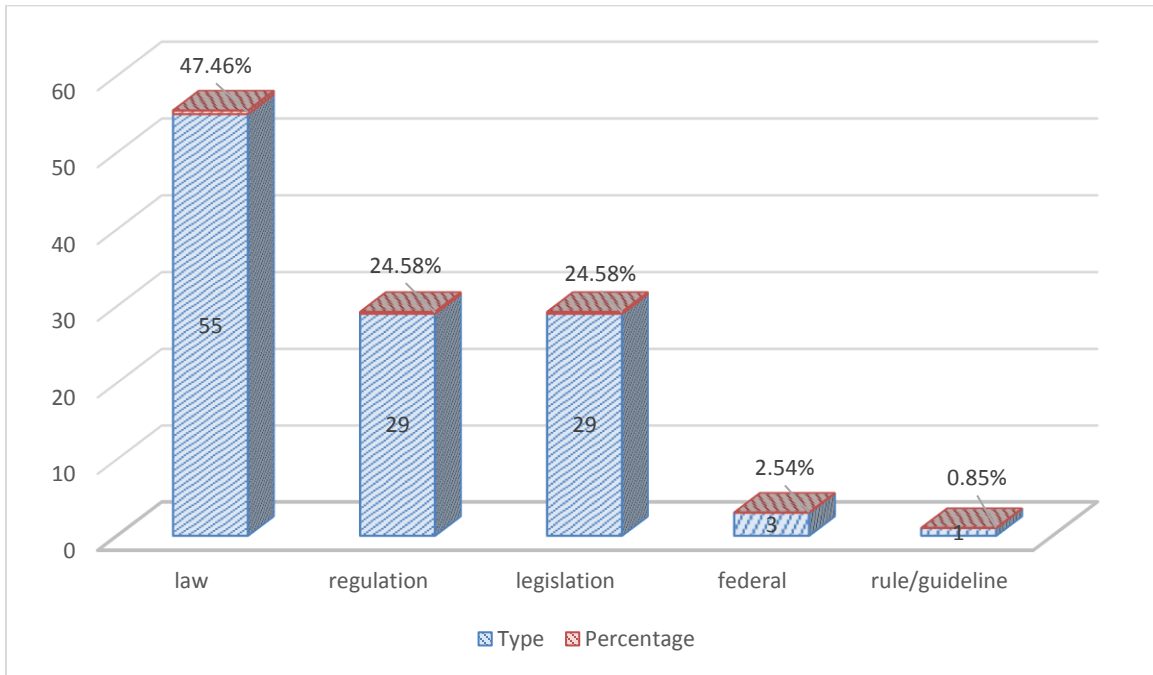
Concerning a 1992 legislative proposal on mandatory recycling, DLM submitted its study findings to the Legislature, recommending that the Commonwealth should either provide up to \$30.6 million in state funding over three years to assist curbside trash collection communities to recycle, or make recycling compliance a local option. The General Court in 1993 also requested that DLM conduct a Section 6B study on environmental regulations requiring unlined landfills to cease operations by January 1994 and complete final landfill closure by July 1995. DLM estimated local compliance costs would be in the tens of millions of dollars. In response, a legislative amendment to the General Laws was enacted to allow those unlined municipal landfills which did not pose a significant threat to the public health, safety, or environment to continue operation beyond the 1994 deadline as long as certain procedures and safeguards were met.

In addition, DLM released financial impact reports on the following subjects: state payments in lieu of taxes (PILOT) for state-owned land; property tax exemptions for senior citizens; and mandatory participation by public employers in the Commonwealth's workers' compensation trust fund.

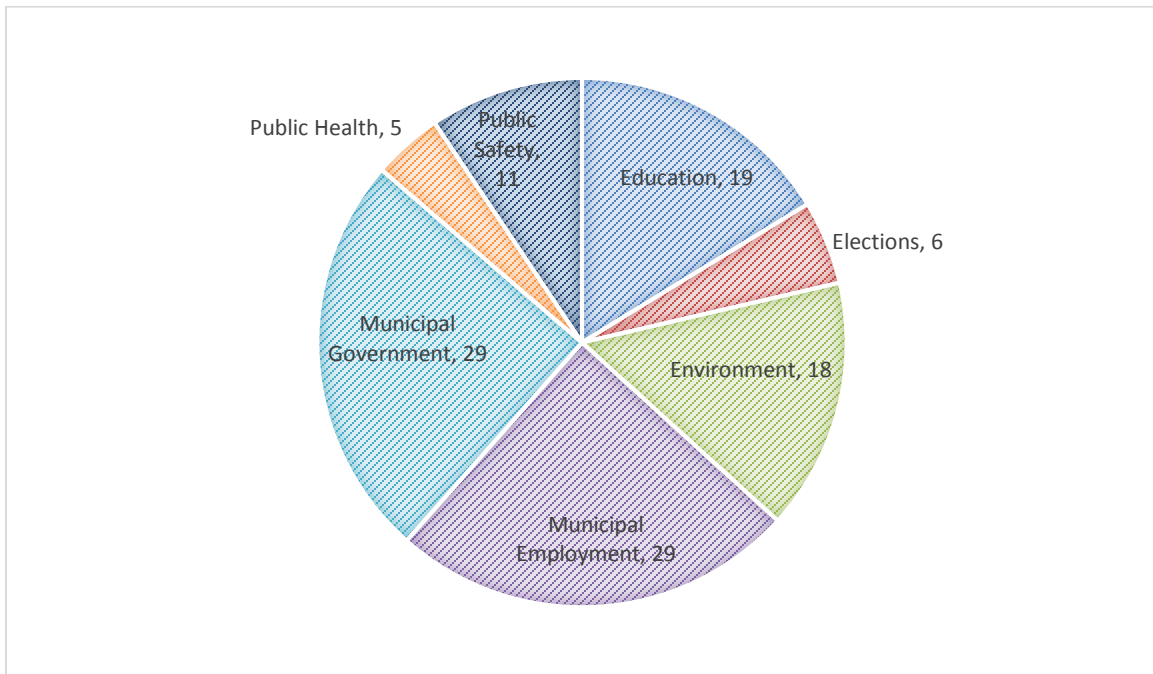
### **Breakdown of Petitions in Which DLM Found No Unfunded Mandate**

DLM determined that 117 mandate petitions did not constitute a mandate within the meaning of the Local Mandate Law. The tables below illustrate that most of these issues, 113 (97%), involved state laws and regulations and legislation. Additionally, the majority of petitions concerned state requirements relative to municipal government operations (25%) and municipal employment matters (25%), followed by environmental issues (15%) and education requirements (16%). Finally, DLM determined that these concerns predominantly fell outside of the purview of the Local Mandate Law because either the requirements did not impose additional costs on affected communities (18%), were effective before 1981 (16%), or allowed for local acceptance of the obligation (15%).

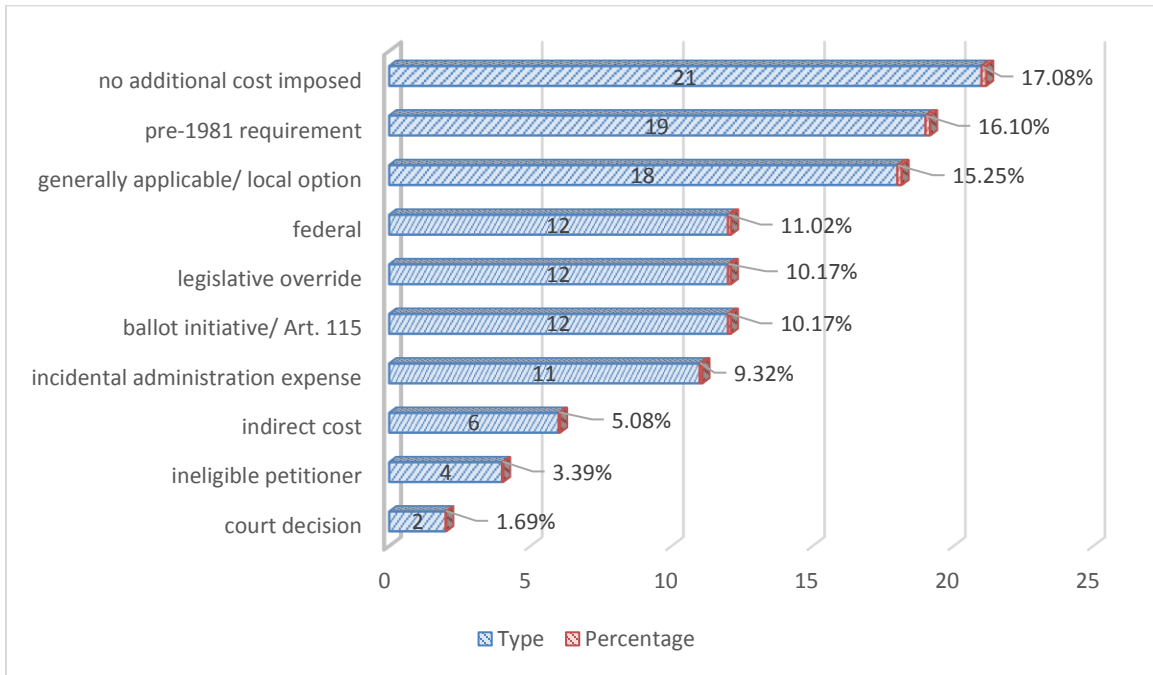
**Figure 10. No Unfunded Mandate Petitions by Citation Type (1991-2000)**



**Figure 11. No Unfunded Mandate Petitions by Citation Type (1991-2000)**



**Figure 12. Reasons for Adverse Determination (1991-2000)**





## **DLM's Work from 2001 through 2010**

### **Activities Under the Local Mandate Law**

During the 2001-2010 period, DLM issued six mandate determinations totaling \$22.8 million in state funding or recommended remediation, as summarized in Appendix C.

One of the notable issues addressed by DLM during this time period was a determination on how vacancies in the U.S. Senate are filled in Massachusetts. The statutory change, Chapter 236 of Acts of 2004, repealed prior law that would have avoided the cost of a special election by using the traditional election schedule. Such a U.S. Senate vacancy occurred in both 2009 and 2013. In 2009, DLM informed the Legislature of its mandate finding. As a result, DLM was tasked with collecting and certifying the full-day election costs from municipal elections officials. Consequently, all 351 cities and towns received state reimbursement totaling \$7.8 million in 2010 for the 2009-2010 U.S. Senate special election.

In addition, DLM certified, and cities and towns were reimbursed, \$8.7 million for three-hour Uniform Polling Hour costs during the 2002 through 2010 state and federal election cycle. Also in 2003, DLM determined that the State English Immersion Law would result in significant start-up costs for affected communities, especially concerning books, materials, and teacher training. Consequently, DLM determined that the state should provide targeted funding to impacted municipalities to lessen these cost impacts. In 2003, the Massachusetts Department of Education distributed funding from the federal No Child Left Behind Act totaling \$6.3 million to 47 affected communities.

### **Reports Issued Under Section 6B**

During the 2001-2010 period, DLM published three Section 6B studies. These reports included a 2001 follow-up review on payments-in-lieu-of-taxes (PILOT) for state-owned land, a 2004 study of state's Municipal Medicaid Program, and a 2005 continuation of a 1998 Section 6B study of property tax exemptions for senior citizens.

In its 1994 study of PILOT, DLM reported that during fiscal years 1989 to 1995, the 285 cities and towns hosting state-owned land were underfunded by a total of 50% of the \$105.5 million in payments owed by the Commonwealth as set by statutory formula. Additional findings contained in the 2001 study revealed that municipalities received slightly greater amounts of state PILOT funding over fiscal years 1996 to 2001: a total of 55% of \$126.5 million due. As a result, DLM recommended that during state budget

deliberations, the Commonwealth appropriate an estimated \$31 million to fully fund PILOT in fiscal year 2002 to comply with the statutory payment provisions.

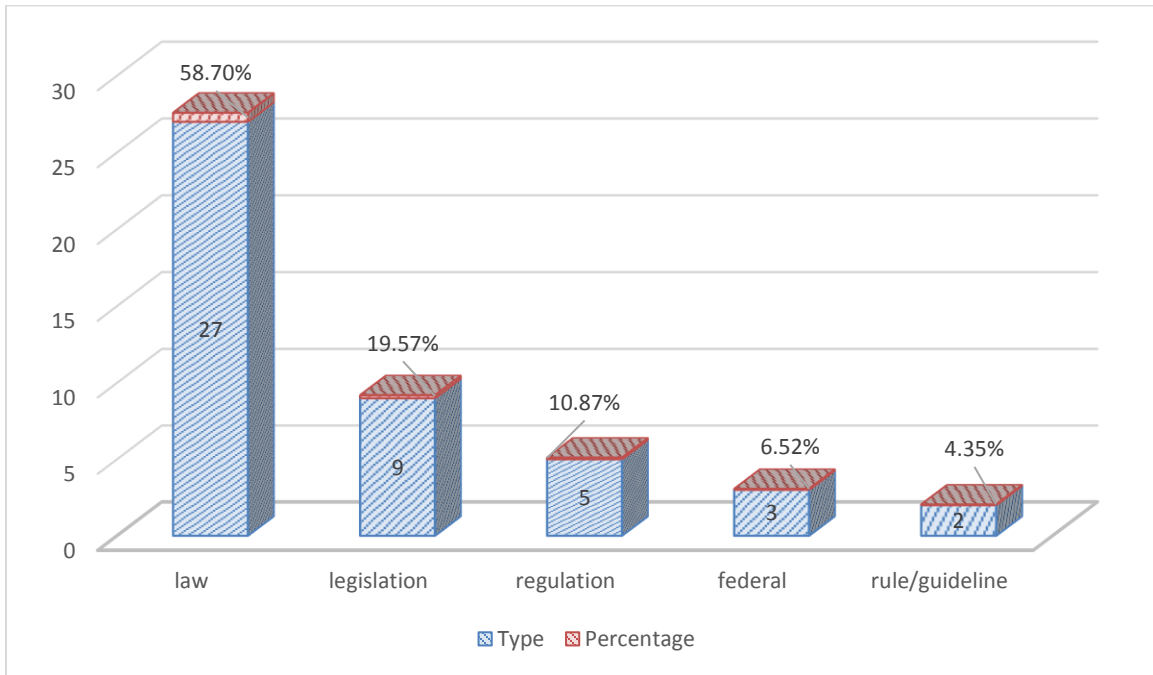
Overall, DLM's 2004 Municipal Medicaid Program report found that a combination of legislative and state agency actions could increase federal assistance to help support the cost of special education by up to \$50 million annually. Specific recommendations included: enacting legislation to earmark Municipal Medicaid receipts for school purposes; requesting that the state Division of Medical Assistance (DMA) restructure its billing method, potentially yielding an annual increase in federal aid approaching \$50 million; and that DMA review federal Medicaid program parameters to ensure the state program captured all reimbursement opportunities.

In addition, the Division's 2005 follow-up study on property tax relief for eligible senior citizen homeowners centered on the impact of subsequent amendments enacted by the Legislature to provide cities and towns with as many as eight new local options to increase the value of senior property tax exemptions and/or eligibility standards. In summary, DLM found that the Commonwealth was playing a direct role in assuming financial responsibility for additional tax relief for senior citizens.

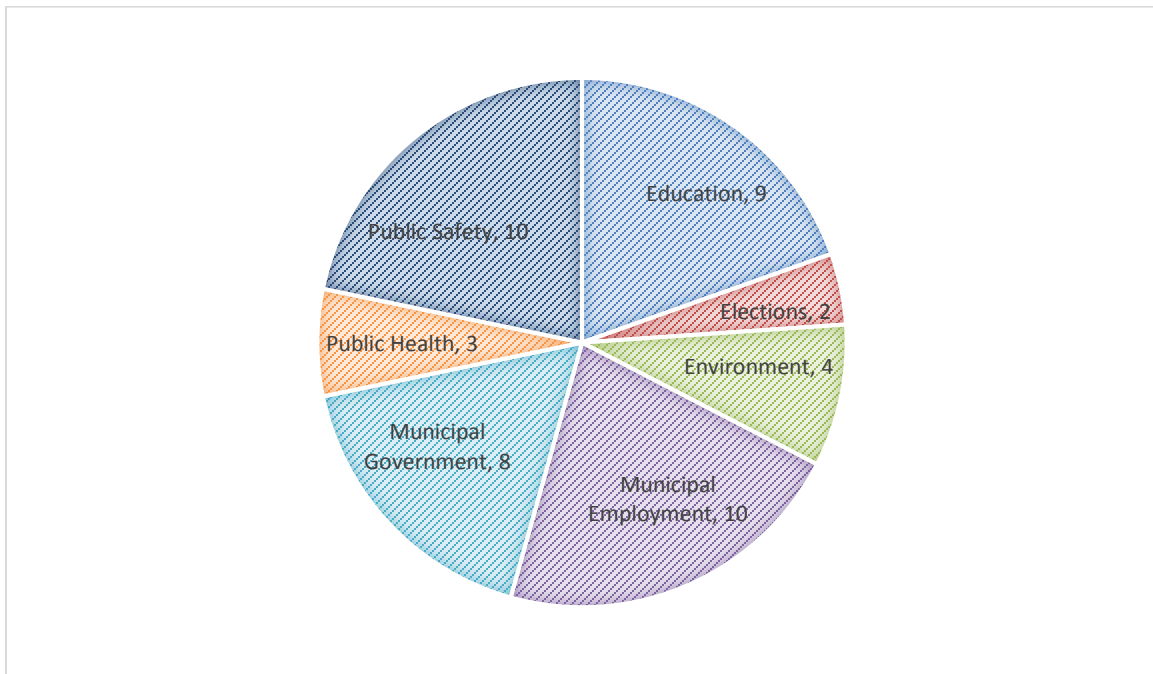
### **Breakdown of Petitions in Which DLM Found No Unfunded Mandate**

DLM determined that 46 issues on which it received petitions did not constitute a mandate within the meaning of the Local Mandate Law. The tables on the next page illustrate that most of these inquiries, 36 (78%), related to state laws and legislation. Additionally, the majority of the petitions concerned state requirements relative to municipal employment (22%) and public safety (22%), followed by education (20%) and municipal government (17%). Finally, the petitions predominantly fell outside of the purview of the Local Mandate Law either because the requirements allowed for local acceptance of the obligation (24%), because they imposed no additional costs on affected communities (20%), or because the Legislature overrode the provisions of the Local Mandate Law (20%).

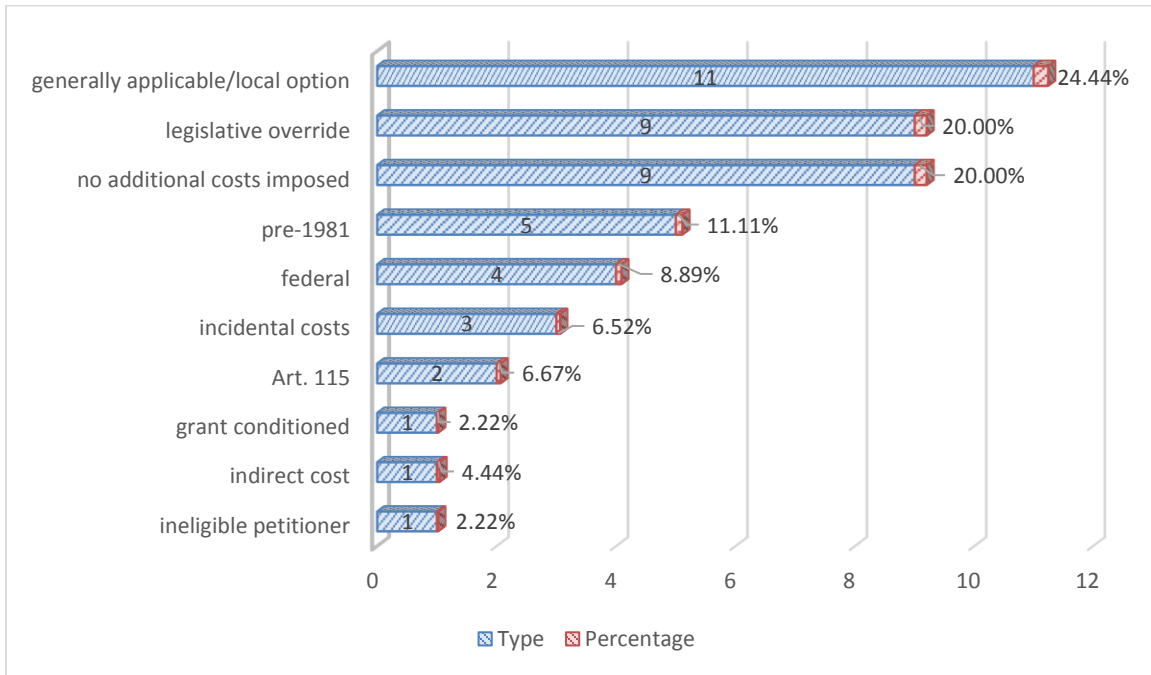
**Figure 13. No Unfunded Mandate Petitions by Citation Type (2001-2010)**



**Figure 14. No Unfunded Mandate Petitions by Issue Type (2001-2010)**



**Figure 15. Reasons for Adverse Determinations (2001-2010)**



## DLM's Work from 2011 through 2016

### Activities Under the Local Mandate Law

During the 2011-2016 period, DLM issued seven mandate determinations and three Section 6B municipal impact studies totaling \$117,479,451 in state funding or remediation for cities and towns, as summarized in Appendix C.

In 2011, DLM determined that the state's implementation of the federal McKinney-Vento Law, which requires local school districts to transport homeless students residing in their communities to their school of origin, was an unfunded state mandate. In addition to securing deficiency determinations totaling \$427,000 in related transportation expenses for the two petitioners, DLM also conducted a cost survey of over 100 affected school districts and estimated annual statewide costs at \$12 million. In response, the Massachusetts Department of Elementary and Secondary Education (DESE) dispersed a cumulative total of \$35 million in statewide reimbursements to affected school districts for these transportation costs annually to date.

In 2013, DLM, in response to petitions from a Regional School District and a municipality, concluded that the alternative education requirements of Section 9 of Chapter 222 of the Acts of 2012 had the potential

to impose new mandated costs on local schools districts. Beginning July 1, 2014, the Act requires that for student suspensions of more than ten consecutive school days, and for expulsions, each school principal develop an "education service plan" that may include tutoring, alternative placement, Saturday school, and online or distance learning. Furthermore, the Division found that the so-called special education circuit breaker reimbursement formula set forth in Section 5A of Chapter 71B for these expenses, in addition to state aid applied under Chapter 70 of the Massachusetts General Laws, would not satisfy the state funding standards of the Local Mandate Law. In a meeting to discuss DLM's findings, DESE committed to demonstrating sensitivity to local cost concerns when issuing regulations further defining aspects of the alternative education law. Furthermore, the Legislature's requirement that DESE file a report on the cost of implementing the law demonstrates that the Legislature is aware of and intends to continually monitor Chapter 222's cost impact and may consider additional state funding as compliance costs become known.

On two other issues during this time period, DLM assisted the Legislature and state agencies in mitigating costly changes in state law that had the potential to adversely impact cities and towns. The first issue concerned statutory amendments that required cities and towns to implement site assignment and permitting requirements concerning solid waste facilities and small trash transfer stations that traditionally were conducted by the state Department of Environmental Protection (DEP). On behalf of three petitioning towns, DLM informed DEP that this change in responsibility contravened the Local Mandate Law. In response, DEP worked to amend the state law again to return these duties to DEP, thus relieving the three towns of \$53,000 in anticipated site assignment and permitting costs. Also, DLM worked with the Massachusetts Chiefs of Police Association and the state Municipal Police Training Committee (MPTC) to ensure that the Legislature increased the MPTC budget back to the necessary \$5 million so that municipal police officer training centers could resume full operations. Absent this agreement, municipal police departments would have had to conduct the police officer training at their own training locations, or seek other training solutions at their own expense.

Another U.S. Senate special election was conducted in 2013. Again, DLM determined municipal full-day election expenses for the open U.S. Senate seat should be reimbursed by the Commonwealth. Accordingly, DLM worked with all 351 cities and towns to complete a DLM electronic cost certification form to solicit associated election costs. As a result, all cities and towns were reimbursed a total of \$7.3 million in 2013 for the full-day poll operation costs. Cumulatively, DLM certified, and municipalities

received, \$15.1 million in state funding to conduct the 2009-2010 and 2013 U.S. Senate special elections. The Division, as in prior years, also certified state funding for the 2012 to 2016 biennial state elections and presidential primaries, totaling \$7 million returned to cities and towns.

### **Reports Issued Under Section 6B**

During the 2011-2016 period, DLM published three Section 6B studies. A Section 6B municipal impact study issued in 2011 found that \$60 million in state funding was needed to enable 62 municipalities to repair or remove their unsafe dams. In its study, DLM reviewed nearly 500 engineer inspection reports to estimate dam safety repair or removal expenses. Subsequently, the state allocated \$49 million in the 2013 Environmental Bond Bill, and \$13.5 million in a state grant and loan program, to fund the unsafe municipal dam repair or removal work.

DLM also issued a municipal financial impact report that found that hotel and motel operators housing homeless families were not collecting and remitting local option room excise taxes to the Commonwealth. Thus, cities and towns with hotels and motels that provide shelter rooms may have been losing significant annual revenues. In response, new state contracting and invoicing procedures have required and verified that \$1,543,208.94 in excise revenue was collected for cities and towns participating in the hotel/motel homeless shelter program and the Department of Housing and Community Development (DHCD) has begun to provide increased transparency to cities and towns on this matter.

During this time period, DLM also issued the 2011-2015 statutory review referenced earlier in this report.

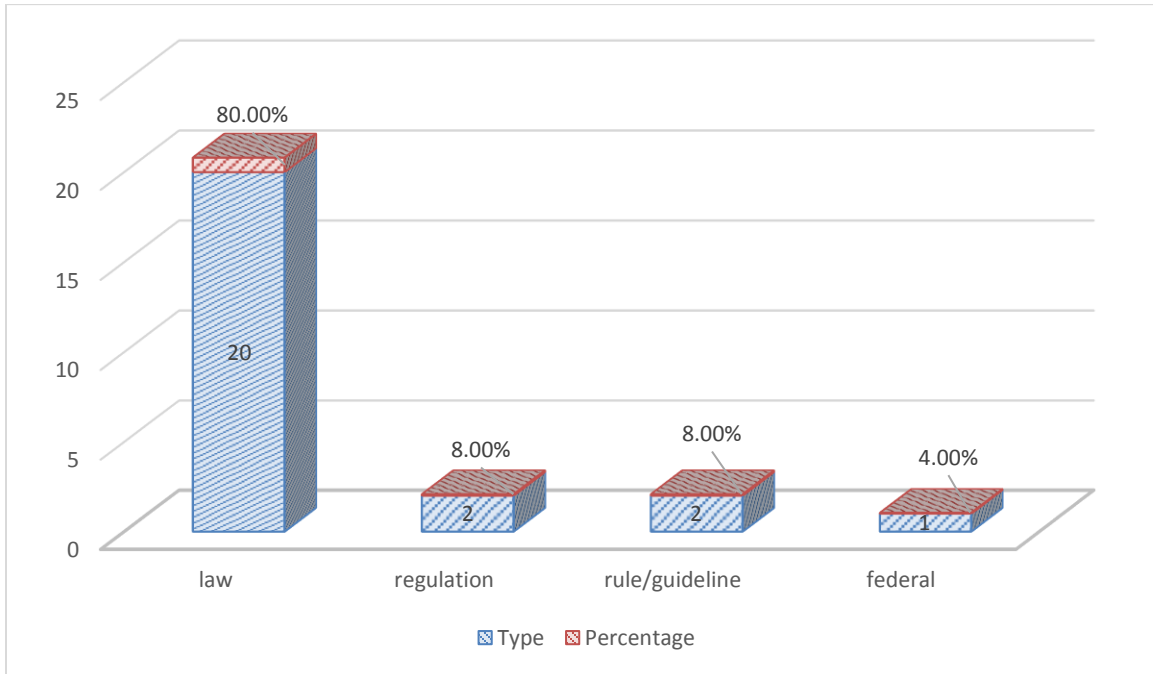
Presently, DLM is nearing completion of a report based on an online statewide survey and Section 6B municipal financial impact study designed to determine how state and federal drinking water, waste water, and storm water infrastructure maintenance requirements will impact municipal budgets.

### **Breakdown of Petitions in Which DLM Found No Unfunded Mandate**

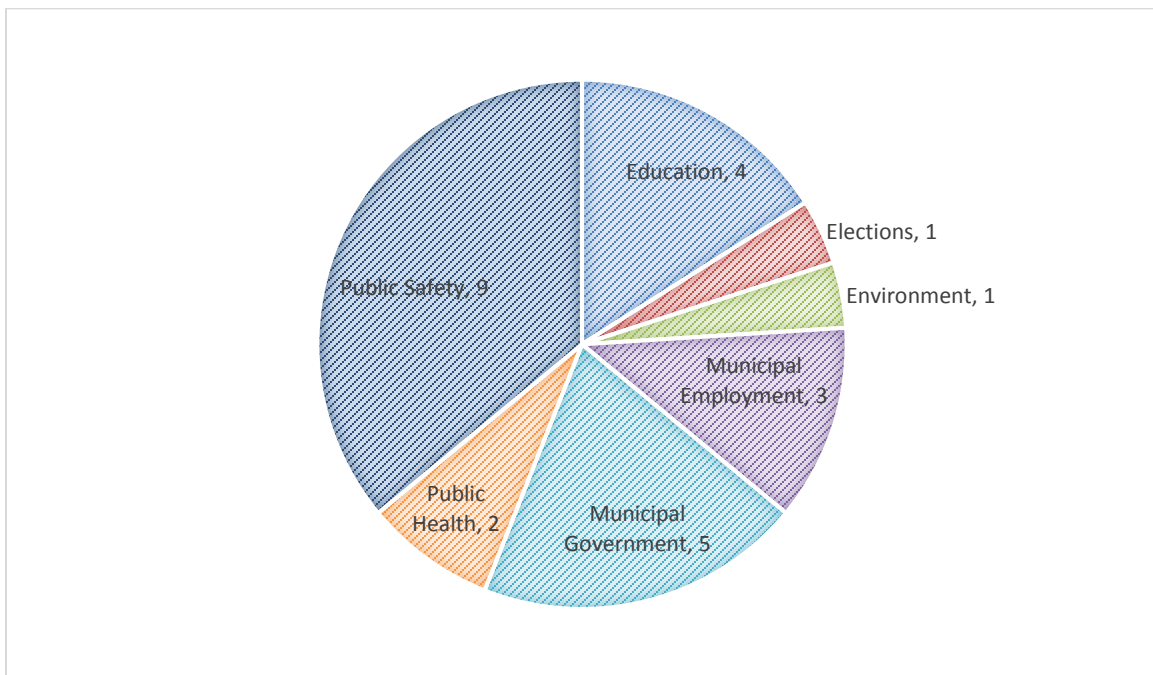
DLM determined that 25 mandate petitions did not constitute a mandate within the meaning of the Local Mandate Law. The tables below illustrate that most of these inquiries (80%) related to state laws. Additionally, the majority of the petitions concerned state requirements relative to public safety (36%), municipal government (20%), and education (16%). Finally, the petitions predominantly fell outside the purview of the Local Mandate Law because either the requirements in question were actually in effect

before 1981 (32%), allowed for local acceptance of the obligation (16%), or because there was, at the time, no evidence that municipal costs were incurred or anticipated (16%).

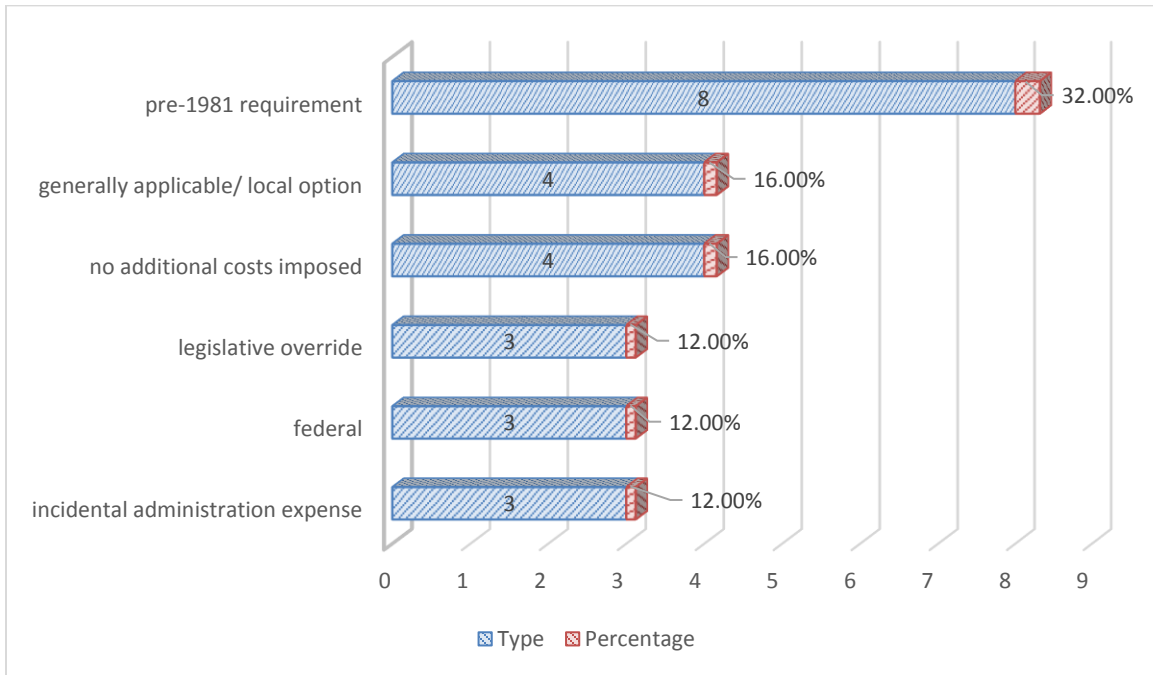
**Figure 16. No Unfunded Mandate Petitions by Citation Type (2011-2016)**



**Figure 17. No Unfunded Mandate Petitions by Issue Type (2011-2016)**



**Figure 18. Reasons for Adverse Determination (2011-2016)**



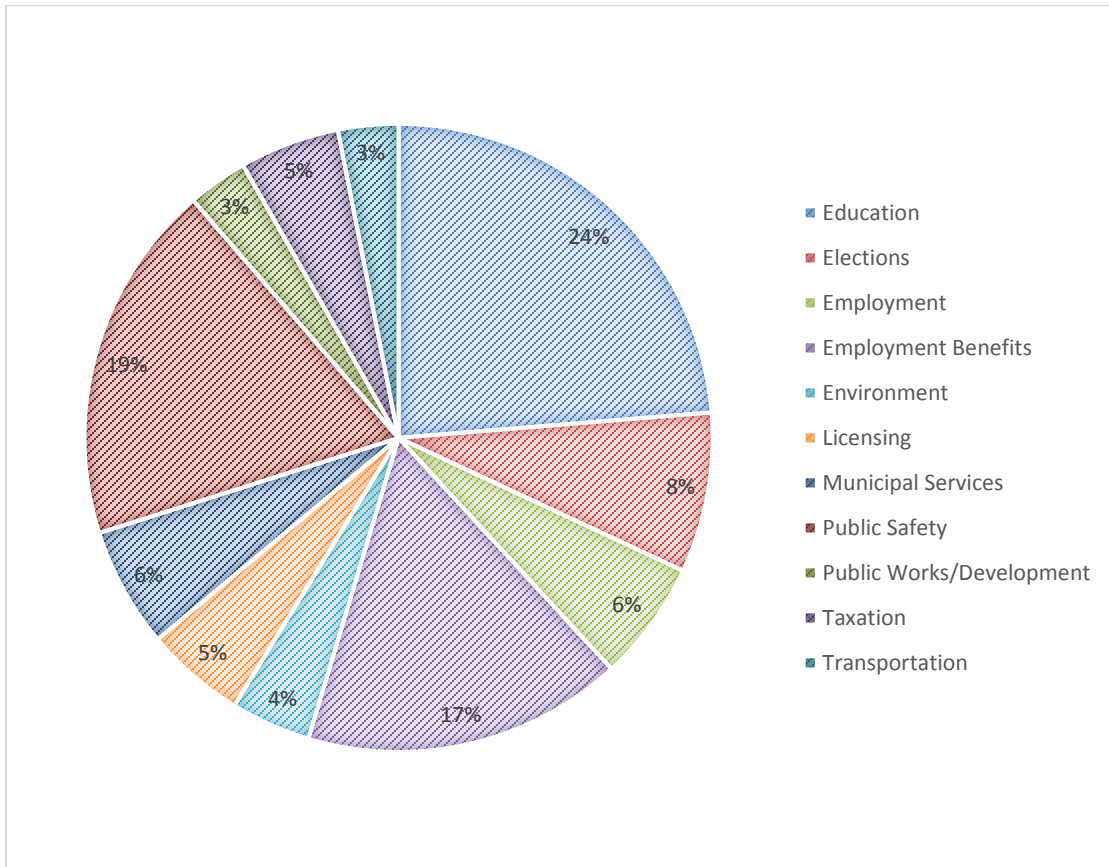


## **THE DIVISION OF LOCAL MANDATES VISION FOR THE FUTURE**

While the Local Mandate Law still serves as an important tool to ensure that the state does not impose costly mandates upon municipalities, DLM believes that its authority to review statutes and regulations for significant financial impact provides the most benefit to state and municipal government. As mentioned earlier in this Anniversary report, municipal impact studies allow DLM to review a variety of state actions that fall outside the scope of the Local Mandate Law but have a significant impact on municipalities. In contrast to the Local Mandate Law, a municipal petition is not required in order for DLM to initiate a Section 6B study, nor does the 60-day deadline for a mandate determination apply.

As mentioned previously in this report, in 2015, DLM conducted a five-year statutory review of newly enacted legislation. DLM reviewed 1,560 statutes enacted by the General Court between 2011 and 2015, and, as the following Chart demonstrates, identified 97 statutory provisions that have a significant financial impact on cities and towns. Of the 97 statutory provisions that DLM identified, DLM determined four areas that are considerably legislated: education, employment benefits, public safety, and elections.

**Figure 19. Statutes That Impose Significant Financial Costs by Type**



Coincidentally, the areas that are most legislated are also areas in which municipalities spend the most money. Education is consistently one of the largest municipal expenditures, followed by public safety.<sup>13</sup>

As a result of the findings of this Five-Year Statutory Fiscal Impact Report, DLM is seeking statutory changes to require state agencies to file municipal impact statements when making regulatory changes with the Local Government Advisory Commission (LGAC), DLM, and the Department of Housing and Community Development (DHCD) and to provide LGAC, DLM, and DHCD an opportunity to comment on the regulatory changes before the regulations are adopted. Municipalities frequently petition DLM about the numerous requirements imposed through the regulatory processes. Of the total 452 issues that DLM has reviewed from 1983 to 2016 under either the Local Mandate Law or Section 6B of Chapter 11 of the General Laws, 95 (21%) related to municipal concerns about state regulations. Providing DLM with access

<sup>13</sup> MA Department of Revenue, Div. of Local Services, *Municipal Databank: Municipal Actual Revenues and Expenditures*, available at [https://dlsgateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=ScheduleA.GenFund\\_MAIN](https://dlsgateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=ScheduleA.GenFund_MAIN).

to municipal impact statements would allow DLM to provide feedback to state agencies and to better ensure that state actions are sensitive to local fiscal realities.

## APPENDIX A

### Unfunded Mandates and the Local Mandate Law<sup>14</sup>

This is a reproduction of an article in the Massachusetts Municipal Law book produced by Massachusetts Continuing Legal Education, Inc. The article addresses the history, elements, and exceptions to the Local Mandate Law. It provides a review of the significant case decisions by the Supreme Judicial Court and the Division of Local Mandates.

#### Chapter 32

#### Unfunded Mandates and the Local Mandate Law<sup>15</sup>

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#### Scope Note

This chapter addresses the history, elements, and exceptions to the Massachusetts local mandate law, G.L. c. 29, § 27C. It also provides a review of significant case decisions by the Supreme Judicial Court.

#### § 32.1 HISTORY

The Local Mandate Law was adopted as part of the property tax limit initiative petition known as Proposition 2½ at the November 1980 general election. St. 1980, c. 580, § 2. Proposition 2½ limits a city or town's authority to raise real and personal property taxes by not more than 2.5 percent annually of the full and fair cash value of the property being taxed. G.L. c. 59, § 21C (b). Additionally, Proposition 2½

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<sup>14</sup> This article has been reprinted from *Massachusetts Municipal Law* (MCLE, Inc. 2nd ed. 2015) with the permission of MCLE.

<sup>15</sup> The views expressed in this article are those of the authors, and do not necessarily represent the views of the Office of the State Auditor.

restricts a municipality's authority to increase total taxes imposed for the preceding year by no more than 2.5 percent. G.L. c 59, § 21C (f). Under the strict limits on taxing authority set by Proposition 2½, cities and towns could no longer simply resort to historical practice and raise property taxes to fund state-mandated programs. Accordingly, the measure established the Division of Local Mandates (DLM) within the Office of the State Auditor and enacted the Local Mandate Law, codified at G. L. c. 29, § 27C.

Among the concerns thus embraced by Proposition 2½ were those of “freeing cities and towns from expenditures mandated by State law” and of “preventing the involuntary imposition on cities and towns of certain direct service or cost obligations resulting from statutes and administrative rules or regulations.” *Lexington v. Comm’r of Educ.*, 393 Mass. 693, 695-96 (1985) (quoting *Massachusetts Teachers Ass’n v. Secretary of the Commonwealth*, 384 Mass. 209, 216 (1981)).

Proposition 2½ was passed by a majority of the voters in Massachusetts, and received 95% participation with 56% of the people voting in favor of the initiative petition.<sup>16</sup>

### **§ 32.2 THE LOCAL MANDATE LAW, G.L. c. 29, § 27C**

In general terms, the Local Mandate Law provides that post-1980 state laws, regulations, or rules that impose more than incidental administration expenses upon any city or town must either be fully funded by the Commonwealth, or subject to local acceptance.<sup>17</sup> The Local Mandate Law allows a municipality, a committee of the General Court, either house of the General Court, a regional school district, or an educational collaborative to petition DLM for an opinion and determination of the amount of the cost imposed by a state law, regulation, or ruling. G.L. c. 29, § 27C (d) and (h). Alternatively, any municipality or ten taxable inhabitants of any city or town may petition the superior court for an exemption from compliance with the new mandate until the Commonwealth appropriates funds to assume the cost. G.L. c. 29, § 27C (e). A determination from DLM is not a pre-requisite to filing a petition in superior court.

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<sup>16</sup> Office of the Secretary of the Commonwealth, Statewide Ballot Questions—Statistics by Year: 1919—2012, available at <http://www.sec.state.ma.us/ele/elebalm/balmresults.html#year1980>.

<sup>17</sup> St. 1993, c. 71, § 24 added regional school districts and educational collaboratives as protected parties under the Local Mandate Law. For brevity, any reference in this article to “cities and towns” should be understood to include all protected entities.

However, the financial determination of DLM is considered *prima facie* evidence of the amount of state funding necessary to sustain the mandate. G.L. c. 29, § 27C (e).

While a casual reading of the Local Mandate Law might lead to the conclusion that cities and towns are fully insulated from all types of new state requirements that may increase costs at the local level, the text must be understood and applied as interpreted by the courts.

### **§ 32.3 ELEMENTS OF AN UNFUNDED STATE MANDATE**

The Supreme Judicial Court, in *Worcester v. the Governor*, has delineated the primary elements of an unfunded state mandate. *Worcester*, 416 Mass. 751, 754-55 (1994).

- First, the law, regulation, or ruling must take effect on or after January 1, 1981. *Id.* at 754.
- Second, the law, regulation, or ruling must be “a new law changing existing law,” and be more than a clarification of existing obligations. *Id.* (quoting *Lexington v. Comm’r of Educ.*, 393 Mass. 693, 697 (1985)).
- Third, the law, regulation, or ruling must result in a direct service or cost obligation that is imposed by the Commonwealth, not voluntarily undertaken at the local level. *Id.* at 754-55 (citing *Norfolk v. Dep’t of Env’tl. Quality Eng’g*, 407 Mass. 233, 239 (1990); *Sch. Comm. of Lexington v. Comm’r of Educ.*, 397 Mass. 593, 596-97 (1986)).
- Finally, the law, regulation, or ruling must impose greater than “incidental local administrative expenses” as these are explicitly exempted from the Local Mandate Law. *Id.* at 755.

### **§ 32.4 EXCEPTIONS TO THE LOCAL MANDATE LAW**

The Supreme Judicial Court has clarified the scope of the Local Mandate Law through its interpretations of the statute. The Court, in a handful of decisions, has identified several exceptions to the Local Mandate Law, and further defined its terms.

#### **§ 32.4.1 Legislative Override of the Local Mandate Law**

The Supreme Judicial Court recognized that the Legislature retains authority to override or repeal the Local Mandate Law. *Lexington*, 393 Mass. at 698 (hereinafter “*Lexington I*”); *Sch. Comm. of Lexington v.*

*Comm’r of Educ.*, 397 Mass. 593, 595 (1986) (hereinafter “*Lexington II*”). The Court based its finding on the fact that the Local Mandate Law is not a constitutional provision, and thus, the Local Mandate Law “enjoys a legal status no different from any other statute” and can be overridden. *Sch. Comm. of Lexington*, 397 Mass. at 596 (citing *Lexington*, 393 Mass. at 698). Nevertheless, the Court held that the Local Mandate Law can be overridden only by expressed terms, not by implication. *Lexington*, 393 Mass. at 698.

Supersession of the Local Mandate Law is typically accomplished by including “notwithstanding” language in a statute. An example of legislative override of the Local Mandate Law can be found in the Education Reform Act of 1993, which exempted all provisions of the Act from the Local Mandate Law.<sup>18</sup>

#### **§ 32.4.2 Imposition of Conditions on State Aid for Pre-1981 Obligations**

The Commonwealth has no obligation to reimburse cities and towns for expenses of obligations imposed prior to January 1, 1981. *Sch. Comm. of Lexington*, 397 Mass. at 596. Following that logic, the Supreme Judicial Court held that the Legislature may impose conditions on the reimbursement of pre-1981 obligations. *Id.* An example of this can be found in the Court’s decision in *Lexington II*.

At issue in *Lexington II* was line-item 7035-0004 of the 1986 state budget, which provided that any city, town, or school district that failed to accept Chapter 663 of the Acts of 1983<sup>19</sup> would be barred from its share of that year’s distribution of over \$55 million in state aid for providing transportation services to regular public schools and various other school programs. *Id.* at 594. The Court found that the line-item restriction was a valid exercise of legislative prerogative outside the scope of the Local Mandate Law. *Id.* at 596.

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<sup>18</sup> St. 1993, c. 71, § 67. Section 67 of the Education Reform Act of 1993 states, “[t]his act shall apply to all cities, towns, and regional school districts, *notwithstanding section twenty-seven C of chapter twenty-nine of the General Laws* and without regard to any acceptance or appropriation by a city, town, or regional school district or to any appropriation by the general court.” (emphasis added).

<sup>19</sup> St. 1983, c. 663 amended G.L. c. 76, § 1 and entitled certain students attending private elementary and secondary schools to publicly funded transportation at greater distances and greater expense to communities than the prior law.

### **§ 32.4.3 Laws of General Applicability that Regulate Voluntary Activity**

Laws of general applicability that regulate voluntary activity do not constitute a mandate within the meaning of the Local Mandate Law. The Supreme Judicial Court in *Norfolk v. Department of Environmental Quality Engineering* held that the Local Mandate Law “does not exempt municipalities from laws or regulations of general applicability governing activities engaged in by private businesses, when the municipality voluntarily engages in such activities.” *Norfolk*, 407 Mass. 233, 238 (1990). In coming to this conclusion, the Court drew a tight focus on the language of the Local Mandate Law that states that its provisions apply to state requirements *imposing costs upon cities and towns*. *Id.* at 239. The Court noted that

[t]he word “imposition” connotes compulsion and involuntariness. In our view, the section [of the Local Mandate Law] at issue applies to regulatory obligations in which the municipality has no choice but to comply and pay the costs. It is from these mandatory obligations which Proposition 2½ grants relief. *Id.*

At issue in *Norfolk* was an environmental regulation requiring the installation of an impervious liner at the base of a sanitary landfill. *Id.* at 234. The Court found that because there was no requirement that municipalities operate landfills, Norfolk had voluntarily chosen to participate in the activity and had to assume the costs of regulation. *Id.* at 239. Thus, the Court made clear in *Norfolk* that the Local Mandate Law applies only in situations where the Commonwealth has imposed an involuntary direct service or cost obligation on a city or town. *Id.* at 239.

### **§ 32.4.4 Laws that Regulate Compensation, Hours, Status, Conditions, or Health Benefits of Municipal Employees**

An analysis of the validity of employment mandates must look to the standards of Article 115 of the Massachusetts Constitution. *Cambridge v. Attorney General*, 410 Mass 165 (1991). Article 115 prohibits the imposition of additional costs upon two or more municipalities in the regulation of “compensation, hours, status, conditions or benefits of municipal employment” without the approval of the municipality. Mass. Const. pt. 2, amend. art. CXV. The Court’s decision in *Cambridge* underscores that the enactment



standards of the Local Mandate Law do not apply to laws regulating the benefits of municipal employment.

#### **§ 32.4.5 Local Option Laws**

When a law permits local option compliance, it is not considered a mandate within the meaning of the Local Mandate Law, even if the local option law is irrevocable once accepted. *Cambridge*, 410 Mass. at 171-72. The Supreme Judicial Court in *Cambridge* held that the irrevocability of a local option law “does not affect the voluntariness of acceptance.” *Id.* at 172. While the *Cambridge* decision involves Article 115 of the Massachusetts Constitution, rather than the Local Mandate Law, the Court’s ruling may apply in both situations. Both the Local Mandate Law and Article 115 were adopted during the same initiative petition campaigns. *Id.* at 170. Moreover, as the Court notes in *Cambridge*, the local mandate provision of the Local Mandate Law is similar to the local mandate provision of Article 115. *Id.*

#### **§ 32.4.6 Incidental Administration Expenses**

The Local Mandate Law specifically exempts local administration expenses from the reach of the Local Mandate Law. G.L. c. 29, § 27C (a) and (c). However, the Local Mandate Law does not define local administration expense. The Supreme Judicial Court in *Worcester* was the first to address this issue and to offer a definition of the term, stating that “. . . they [incidental local administration expenses] are relatively minor expenses related to the management of municipal services and . . . are subordinate consequences of a municipality’s fulfillment of primary obligations.” *Worcester*, 416 Mass. at 758.

Within this framework, the Court found that two of the challenged amendments were incidental administration expenses not subject to the Local Mandate Law. *Id.* at 758-59. First, the Court reviewed an amendment to Department of Education regulations that required schools to send out notices to parents whose children were screened for special education, but were determined not to be in need of special services.<sup>20</sup> DLM had previously concluded that the Local Mandate Law applied to the amendment, and certified compliance costs exceeding \$114,000.<sup>21</sup> However, the Court disagreed with DLM and concluded

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<sup>20</sup> The prior notice requirement extended only to parents whose children were going to be referred for evaluations.

<sup>21</sup> *Worcester*, 416 Mass. at 754; In re City of Worcester and Certain Laws and Regulations Relative to Public Education: Cost Imposed = \$985,025 (Office of the State Auditor May 9, 1990).

that the amendment imposed only incidental administration expenses on the Worcester School Public Schools. *Id.* at 758. The Court deemed this notice requirement to be a “relatively minor expense,” stating that it was a “subordinate consequence” of the primary pre-1981 duty to identify children with special needs. *Id.*

Similarly, the Court concluded that an amendment requiring each school department to submit plans for making all school buildings handicapped accessible (as part of its annual special education program plan) was an incidental administration expense.<sup>22</sup> The Court found that the amendment imposed “. . . only administrative expenses incidental (subordinate) to the primary obligation to provide school accessibility to students with limited mobility.” *Id.* at 758-59.

#### **§ 32.4.7 Federal Pass-Through Mandates**

Federal laws, regulations, and rules do not constitute a mandate within the meaning of the Local Mandate Law. In *Lexington I*, the Supreme Judicial Court interpreted the Local Mandate Law to exempt “any mandated costs or services which were not initiated by the Legislature and over which it [the Legislature] has no control.” *Lexington*, 393 Mass. at 697. In this ruling, the Court was referring to the exception in G.L. c. 29, § 27C (g) for costs resulting from court decisions or from laws enacted as a direct result of a court decision. Nevertheless, the Court made clear in *Lexington I* that it interpreted the G.L. c. 29, § 27C (g) exception to extend to all mandated costs or services that were not initiated by the Legislature. On that basis, DLM maintains that the Court’s interpretation of the G.L. c. 29, § 27C (g) exception in *Lexington I* applies to federal laws, regulations, or rules that impose additional costs upon cities and towns since the Legislature does not initiate and has no control over the enactment of federal laws, regulations, and rules.<sup>23</sup>

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<sup>22</sup> *Worcester*, 416 Mass. at 758. DLM had previously concluded that the amendment merely codified federal requirements in state regulation. As it was considered to be a federal mandate, DLM did not certify the compliance cost.

<sup>23</sup> See *Town of Hanson: State Department of Environmental Protection (DEP) Regulations Relative to Stormwater Management*, 310 CMR 10.00 and 314 CMR 3.00 (Office of the State Auditor June 7, 2013), available at <http://www.mass.gov/auditor/docs/dlm-mandate/2013/060713-storm-water-management.pdf>; *Town of Reading: Compliance with the Stormwater Management Plan – NPDES Permit Requirements of the Federal Clean Water Act*, 33 U.S.C. 1251 Et Seq. (Office of the State Auditor May 18, 2006), available at <http://www.mass.gov/auditor/docs/dlm-mandate/2006/repjonesstormwatermgmt.pdf>.

### **§ 32.4.8 Mandates Imposed on Municipal Employees**

The Local Mandate Law does not apply to mandates imposed on municipal employees. The Local Mandate Law states that the statute applies to any post-1980 law that imposes a “. . . direct service or cost obligation upon any city or town. . .” G.L. c. 29, § 27C (a) and (c) (emphasis added). Consequently, if a state law, regulation, or rule imposes a cost upon municipal employees, this does not invoke the anti-mandate provisions of the Local Mandate Law, because the cost is not imposed upon a city or town.

An example of this can be found in a 2012 DLM determination regarding the fingerprinting of certain school employees. DLM determined that the Local Mandate Law did not apply to the requirements of G.L. c. 71, § 38R, which requires that a city, town, or school department obtain a state and national fingerprint background check of certain school employees.<sup>24</sup> DLM determined that this requirement did not constitute a mandate within the meaning of the Local Mandate Law, because the statute requires that the employee or prospective employee pay a fee to offset the cost of operating and administer the fingerprint background check. Thus, DLM determined that because the fee is imposed on the municipal employee, rather than the municipality, it falls outside the scope of the Local Mandate Law.

### **§ 32.5 IMPORTANT HOLDINGS OF THE SUPREME JUDICIAL COURT**

The Supreme Judicial Court has provided important interpretation and clarification of the Local Mandate Law through its rulings.

#### **§ 32.5.1 A Mandate Must be Accompanied by a Specific Appropriation to Assume Mandated Cost**

In order to comply with the Local Mandate Law, a mandate must be accompanied by a same session appropriation; a state increase in non-earmarked general local aid is insufficient to satisfy the Local Mandate Law. *Lexington*, 393 Mass. at 699-701. The Lexington Court wrote,

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<sup>24</sup> Whitman-Hanson Regional School District: M.G.L. c. 71, § 38R as amended by St. 2012, c. 459 Relative to Fingerprinting and Background Checks of Certain School Employees (Office of the State Auditor June 24, 2013), available at <http://www.mass.gov/auditor/docs/dlm-mandate/2013/fingerprinting-background-checks-cert-school-employees.pdf>.

The insistence, in G. L. C. 29, § 27C (a), on “same session” appropriation to be followed by appropriations “in each successive year” means that the Legislature<sup>25</sup> envisioned a scheme wherein cities and towns would be reimbursed in advance -- or, at least, contemporaneously -- for costs incurred pursuant to the mandate. In any year in which the Legislature declines to anticipate those costs through a specific appropriation, the mandate lapses. *Id.* at 699.

Thus, the Court rejected the notion that the Commonwealth can satisfy any obligation to assume mandate costs through increases in non-earmarked, general local aid. *Id.* at 701.

### **§ 32.5.2 Hard Choices Do Not Constitute a Mandate**

A “hard” choice, such as the choice to accept a condition in order to receive state aid, is a choice and not a mandatory obligation that would invoke the Local Mandate Law. In *Lexington II*, the Supreme Judicial Court wrote that “[b]ecause the Commonwealth has no obligation under Proposition 2½ to reimburse cities and towns for expenses of obligations imposed prior to January 1, 1981, it follows that it can impose conditions upon such reimbursements as it does provide.” *Sch. Comm. of Lexington*, 397 Mass. at 596.

Characterizing this as the “carrot and stick approach,” the Court observed that the state budget line-item restriction at issue could lead to the loss of significant state reimbursement for communities that chose not to comply with the new requirements. *Id.* Nonetheless, this “hard choice” was, in fact, deemed to be a choice—not the type of mandatory obligation that would invoke the enactment standards of the Local Mandate Law. *Id.* at 596-97.

### **§ 32.5.3 Remedy Under the Local Mandate Law**

The remedy under the Local Mandate Law is an exemption from compliance, not state reimbursement of the mandated costs. *Worcester*, 416 Mass. at 754. The Supreme Judicial Court in *Worcester* stated that

General Laws c. 29, Section 27C (a) and (b), only provide that statutes, rules, and regulations that take effect after January 1, 1981, and that mandate additional direct

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<sup>25</sup> In this case, the “Legislature” was the body of voters that approved Proposition 2½ at the November 1980 general election.

costs, exclusive of administration expenses, shall be ineffective unless funded. The statute does not provide that reimbursement is required, but only that, in the absence of reimbursement, the “mandates are not mandates.” *Id* at 761-62.

The Court based its conclusion on the language of the Local Mandate law, which states,

The superior court shall determine the amount of the deficiency, if any, and shall order that said city or town be *exempt* from such general or special law, or rule or regulation of any administrative agency until the commonwealth shall reimburse such city or town the amount of said deficiency. G.L. c. 29, § 27C (e) (emphasis added).

Although the words of the statute are plain, communities are left in a somewhat awkward position. That is, municipalities must comply and pay the cost of an unfunded mandate until a court may order a compliance exemption, and the Commonwealth is not obligated under the Local Mandate Law to reimburse the amounts cities or towns may expend for compliance prior to securing an exemption order.

#### **§ 32.5.4 “New law changing existing law”**

For a law, regulation, or rule to be deemed a mandate within the meaning of the Local Mandate Law, it must be a new law that is more than a mere clarification of terms in an existing law. *Worcester*, 416 Mass. at 756-57. In *Worcester*, the Supreme Judicial Court determined that amendments adopted in 1986 to two Department of Education regulations governing special education were not “new” requirements. *Id*. The first amendment added text to a pre-1981 regulation providing that children of preschool age with substantial disabilities were entitled to special education services. The amendment defined “substantial disability” in such a way that the Worcester school department began serving youngsters they would not have served under the prior language. *Id*. at 755-56. DLM concluded that the Local Mandate Law applied, and certified the compliance costs to the City in excess of \$90,000.<sup>26</sup> While recognizing that the amendment was a post-1980 change in language, the Court disagreed with DLM, reasoning that the amendment was not a substantive new requirement. *Id*. at 756. In the Court’s view, the defined level of

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<sup>26</sup> In re City of Worcester and Certain Laws and Regulations Relative to Public Education: Cost Imposed = \$985,025 (Office of the State Auditor May 9, 1990).

service had been required by the language in effect before the amendment (and before 1981), and the amendment only clarified that requirement. *Id.*

Second, the Court reviewed an amendment providing that the physician’s health assessment component of a special education evaluation shall be reviewed, and supplemented, if needed, by the school nurse. *Id.* Where the prior regulation specified no such role for the school nurse, DLM concluded that the Local Mandate Law applied, and certified the amount of the cost imposed at approximately \$25,000.<sup>27</sup> The Court, however, disagreed, taking note of pre-1981 federal regulations, which required that special education placement decisions be based upon fully documented information, and made by persons capable of interpreting the meaning of evaluation reports. *Id.* at 756. In that light, the Court concluded that “someone with expertise” would need to review and interpret records for a special education team, to satisfy the requirement of the federal regulation. *Id.* at 757.

The amendment [to the state regulation] only identified the individual with appropriate expertise. It did not, in our view, change the law and thereby impose new direct service or cost obligations upon municipalities. *Id.*

Thus, the Court found that, in both of the above described instances, the regulatory changes were not “new” requirements, but clarifications of pre-existing obligations. *Id.* at 756-57.

## **§ 32.6 IMPORTANT DETERMINATIONS OF THE DIVISION OF LOCAL MANDATES**

Since DLM’s creation, the Division has had the opportunity to opine on several matters of importance that have not been reviewed by the courts.

### **§ 32.6.1 Uncodified Agency Rules**

The terms “administrative rule” and “regulation” are not defined by the Local Mandate Law. Moreover, the Supreme Judicial Court in *Norfolk* neglected to address the issue of whether an uncodified agency rule constitutes a rule or regulation within the meaning of the Local Mandate Law. *Norfolk*, 407 Mass. at 238 n. 8 (noting that the requirements in question were never formally promulgated and that the lower court

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<sup>27</sup> *Id.*

determined that the environmental requirements in question constituted a rule or regulation within the meaning of the Local Mandate Law).

DLM maintains that “administrative rule” and “regulation” as used in the Local Mandate Law may include an uncodified agency rule if it meets the G.L. c. 30A, § 1 (5) definition, a “requirement of general application and future effect. . . adopted by an agency to implement or interpret the law enforced or administered by it. . .”<sup>28</sup> DLM bases its position on the broad language of the Local Mandate Law, which states that the Local Mandate Law applies to *any* administrative rule or regulation taking effect after January 1, 1981, that results in the imposition of additional costs upon any city or town. G.L. c. 29, § 27C (c). Moreover, the language of an initiative petition must be construed “to carry into effect what seems to be the reasonable purpose of the people in adopting them.” *Commonwealth v. Colon-Cruz*, 393 Mass. 150, 161 (1984) (citing *Raymer v. Tax Comm’r*, 239 Mass. 410, 412 (1921)). The citizens information summary describing the initiative petition that led to the enactment of the Local Mandate Law stated, “[the law] would further provide that *no* law or regulation which imposes *additional* costs on a city or town . . . would be effective unless the state agrees to assume the added costs. . .”<sup>29</sup> The purpose of the initiative petition was to prevent state-mandated expenditures upon cities and towns, and exempting uncodified rules would defeat the purpose of the initiative petition. Thus, DLM maintains that “administrative rule” and “regulation” as used in the Local Mandate Law may include an uncodified agency rule if it meets the G.L. c. 30A, § 1 (5) definition.

### **§ 32.6.2 When the State Voluntarily Enters into a Federal Program**

DLM maintains that when the state voluntarily accepts the regulations of an optional federal program and passes the cost of compliance along to cities and towns this does not fall into exception to the Local Mandate Law for federal laws, regulations, or rules.<sup>30</sup> Parallels can be drawn to the Supreme Judicial

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<sup>28</sup> See *In re Town of Greenfield and the Massachusetts Department of Environmental Quality Engineering: Policies Concerning Sanitary Landfill Design and Construction* (310 CMR 19.00 et seq.) (Office of the State Auditor Dec. 3, 1985).

<sup>29</sup> OFFICE OF THE MASSACHUSETTS SECRETARY OF STATE, MASSACHUSETTS ELECTIONS STATISTICS: 1980 ELECTIONS 526 (1980) (emphasis added).

<sup>30</sup> See *City of Waltham: Temporary Housing for Homeless Families and Children, Education Cost Impacts* (Office of the State Auditor Dec. 12, 2011), available at <http://www.mass.gov/auditor/docs/dlm-mandate/2011/121211-waltham-homeless-busing.pdf>; *Town of Danvers: Emergency Assistance Program, Education Cost Impacts* (Office

Court’s reasoning in *Lexington II*, where the Court found that a “hard” choice, such as the choice to accept a condition in order to avoid forfeiture of state aid, is not a mandatory obligation that would invoke the Local Mandate Law. *Sch. Comm. of Lexington*, 397 Mass. at 596-97. A federal program offering financial assistance to states that voluntarily agree to comply with its terms is not a federal mandate on states, cities, and towns. However, when the state chooses to participate and then passes compliance obligations along to communities without full funding, it is DLM’s position that this amounts to an unfunded state mandate subject to the Local Mandate Law.

### **§ 32.6.3 Laws or Regulations that Provide for Fees or Other Charges to Cover the Cost of a Mandate**

The Local Mandate Law applies to certain new costs imposed upon cities and towns. G.L. c. 29, § 27C (a) and (c). DLM maintains that the Local Mandate Law does not apply to any law, regulation, or rule for which the Legislature has provided an alternative means to fund the mandate—such as a user fee—that offsets the full cost of the mandate.<sup>31</sup> When the state requires that the cost of a mandate be imposed on the individual resident rather than the municipality, the state has provided an offsetting source of revenue and municipal resources are not affected.

### **§ 32.6.4 Citizens Initiative Petitions**

The Supreme Judicial Court, in *Lexington I*, interpreted the Local Mandate Law to exempt “any mandated costs or services which were not initiated by the Legislature and over which it [the Legislature] has no control.” *Lexington*, 393 Mass. at 697. The Court made clear in *Lexington I* that it interpreted the G.L. c.

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of the State Auditor Oct. 27, 2011), available at <http://www.mass.gov/auditor/docs/dlm-mandate/2011/102711-danvers-letter.pdf> (DLM determined that the Department of Elementary and Secondary Education voluntarily accepted U.S. Department of Education requirements in order to receive federal financial assistance to support school services for homeless students).

<sup>31</sup> See *Town of Dartmouth*: M.G.L. c. 140, §§ 129B and 131, Relative to Firearms Licensing in the Commonwealth (Office of the State Auditor Apr. 9, 2015), available at <http://www.mass.gov/auditor/docs/dlm-mandate/2015/town-of-dartmouth-mgl-c-140-ss-129b-and-131-relative-to-firearms-licensing-in-the-commonwealth.pdf>; Representative Paul Caron: Estimated FY 2000 Cost Impact of the Gun Control Act of 1998 on Massachusetts Cities and Towns (Office of the State Auditor Aug. 12, 1999); *Town of Rockport*: Compliance with the Federal Safe Drinking Water Act and Associated DEP Annual Assessments (Office of the State Auditor Apr. 12, 1995).



29, § 27C (g) exception to extend to all mandated costs or services over which the Legislature has no control.

DLM has interpreted the Court's decision in *Lexington I* to apply to initiative petitions. The initiative petition process, established under Article 48 of the Massachusetts Constitution, grants Massachusetts citizens the right to propose laws and constitutional amendments for approval by the electorate. *MASS. CONST. pt. 2, amend. art. XLVIII*. Because initiative petitions are proposed and approved by the citizens of Massachusetts, rather than the Legislature, DLM maintains that the statutory changes commenced by the initiative petition process fall outside the scope of the Local Mandate Law, based on the Court's interpretation of the G.L. c. 29, § 27C (g) exception.

#### **§ 32.6.5 Counties, Authorities, Municipal Light Departments and Special Districts**

The Local Mandate Law applies to laws, rules, or regulations imposing costs upon cities, towns, regional school districts, and educational collaboratives. G.L. c. 29, § 27C (a), (c), and (h). Because the Local Mandate Law specifically identifies municipalities, regional school districts, and educational collaboratives as protected parties, DLM has found that the Local Mandate Law offers no protections to other entities, such as counties, authorities, municipal light departments, and special districts.<sup>32</sup> Counties, authorities, municipal light departments, and special districts are not municipal departments, rather they are independent of the cities and towns that they may serve. *Everett Ret. Bd. v. Bd. of Assessors of Everett*, 19 Mass. App. Ct. 305, 308-09 (1985) (citing *Stone v. Treasurer of Malden*, 309 Mass. 300, 302 (1941) and *O'Connor v. County of Bristol*, 329 Mass. 741, 746 (1953)).

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<sup>32</sup> See Salem and Beverly Water Supply Board (Office of the State Auditor Sept. 2, 1998); Town of Duxbury (Office of the State Auditor Apr. 25, 1996).

## **APPENDIX B**

### **GOVERNING STATUTES OF THE DIVISION OF LOCAL MANDATES**

#### **Section 27C of Chapter 29 of the Massachusetts General Laws**

Notwithstanding any special or general law to the contrary:

(a) Any law taking effect on or after January 1, 1981 imposing any direct service or cost obligation upon any city or town shall be effective in any city or town only if such law is accepted by vote or by the appropriation of money for such purposes, in the case of a city by the city council in accordance with its charter, and in the case of a town by a town meeting, unless the general court, at the same session in which such law is enacted, provides, by general law and by appropriation, for the assumption by the commonwealth of such cost, exclusive of incidental local administration expenses and unless the general court provides by appropriation in each successive year for such assumption.

(b) Any law taking effect on or after January 1, 1981 granting or increasing exemptions from local taxation shall be effective in any city or town only if the general court, at the same session in which such law is enacted, provides by general law and by appropriation for payment by the commonwealth to each city and town of any loss of taxes resulting from such exemption.

(c) Any administrative rule or regulation taking effect on or after January 1, 1981 which shall result in the imposition of additional costs upon any city or town shall not be effective until the general court has provided by general law and by appropriation for the assumption by the commonwealth of such cost, exclusive of incidental local administration expenses and unless the general court provides by appropriation in each successive year for such assumption.

(d) Any city or town, any committee of the general court, and either house of the general court by a majority vote of its members, may submit written notice to the division of local mandates, established under section 6 of chapter 11, requesting that the division determine whether the costs imposed by the commonwealth by any law, rule or regulation subject to this section have been paid in full by the commonwealth in the preceding year and, if not, the amount of any deficiency in such payments. The division shall make public its determination within 60 days after such notice.

(e) Any city or town, or any 10 taxable inhabitants of any city or town may in a class action suit petition the superior court alleging that under subsections (a), (b) and (c) of this section with respect to a general or special law or rule or regulation of any administrative agency of the commonwealth under which any city or town is required to expend funds in anticipation of reimbursement by the commonwealth, the amount necessary for such reimbursement has not been included in the general or any special appropriation bill for any year. Any city or town, or any 10 taxable inhabitants of any city or town may in a class action suit petition the superior court alleging that under subsections (a), (b) and (c) of this section with respect to any general or special law, or rule or regulation of any administrative agency of the commonwealth which imposes additional costs on any city or town or which grants or increases exemptions from local taxation, the amount necessary to reimburse such city or town has not been included in the general or any special appropriation bill for any year. The determination of the amount of deficiency provided by the division of local mandates under subsection (d) of this section shall be prima facie evidence of the amount necessary. The superior court shall determine the amount of the deficiency, if any, and shall order that said city or town be exempt from such general or special law, or rule or regulation of any administrative agency until the commonwealth shall reimburse such city or town the amount of said deficiency or additional costs or shall repeal such exemption from local taxation.

(f) Any of the parties permitted to submit written notice to the division of local mandates under subsection (d) of this section may submit written notice to the division requesting that the division determine the total annual financial effect for a period of not less than 3 years of any proposed law or rule or regulation of any administrative agency of the commonwealth. The division shall make public its determination within 60 days of such notice.

(g) Notwithstanding subsection (a), (b) and (c), any city or town shall be allowed to accept any law, rule or regulation specified by said subsections whether or not such law, rule or regulation is funded by the commonwealth.

(h) This section shall apply to regional school districts and educational collaboratives organized under section 4E of chapter 40, to the same extent as it applies to cities and towns. A regional school district may accept a law, rule or regulation by vote of its school committee and an educational collaborative by vote of its board of directors.

(i) This section shall not apply to any costs to cities and towns or exemptions to local taxation resulting from a decision of any court of competent jurisdiction, or to any law, rule or regulation enacted or promulgated as a direct result of such a decision.

### **M.G.L. c. 11, § 6B**

The division of local mandates, as provided for in section six of this chapter, shall have the responsibility of determining to the best of its ability and in a timely manner the estimated and actual financial effects on each city and town of laws, and rules and regulations of administrative agencies of the commonwealth either proposed or in effect, as required under section twenty-seven C of chapter twenty-nine of the General Laws.

The division shall have the power to require the chief officer of any appropriate administrative agency of the commonwealth to supply in a timely manner any information determined by the division to be necessary in the determination of local financial effects under said section twenty-seven C. The chief officer shall convey the requested information to the division with a signed statement to the effect that the information is accurate and complete to the best of his ability.

The division when requested under the provisions of subsections (d) and (f) of said section twenty-seven C, shall update its determination of financial effects based on either actual cost figures or improved estimates or both.

The division shall review every five years those laws and administrative regulations which have a significant financial impact upon cities or towns. For the purposes of this section "Significant financial impact" is defined as requiring municipalities to expand existing services, employ additional personnel, or increase local expenditures. Said division shall determine the costs and benefits of each such law and regulation, and submit a report to the general court of each session together with its recommendation, if any, for the continuation, modification or elimination of such law or regulation.

## APPENDIX C

### MANDATE DETERMINATIONS BY DECADE

#### 1983 through 1990

Year	Issue	Funding/Remediation
1983	<b><u>Right to Know Law</u></b> Municipalities were required to carry out major inspection and enforcement duties at facilities within their borders storing and utilizing hazardous materials, with associated record collection and recordkeeping duties. A DLM cost survey was completed. Cities and towns avoided incurring \$3.6 million in annual costs when the state agreed to amend the Right-to-Know Law to assume enforcement duties relative to hazardous materials in the workplace. Another \$1.8 million was appropriated to reimburse cities and towns for other Right-to-Know expenses such as record collection and keeping.	\$5,400,000
1983	<b><u>Uniform Polling Hours</u></b> Municipalities were required to open polling places at 7 a.m., rather than the previously allowable 10 a.m. opening time, thus resulting in three hours of mandated poll operation costs for all presidential primary and state primary and final elections. The Legislature agreed to fund the mandate and directed DLM to certify these costs.	1984 to 1990 state funding for biennial state elections, including presidential primaries, totaled \$3,257,728.  (Since 1984, DLM has certified \$25.4 million for direct state payments to cities and towns for this mandate).
1986	<b><u>The Suicide Prevention Law</u></b> Based on a statewide cost study, DLM determined that the law's local lock-up and 15-minute cell check requirement would impose added police personnel costs. DLM also advocated for upfront state funding of required suicide-proof cell renovation costs.	\$10,600,000
1986	<b><u>The Race and Primary Language Law</u></b> DLM determined that the law's requirement that communities add three race and primary language questions to the 1986 municipal street listing census was an unfunded mandate. DLM completed a statewide cost estimate and found compliance costs would be \$890,000. The Legislature agreed and appropriated \$890,000 and directed DLM to certify these costs per city and town.	\$890,000
1986	<b><u>The School Breakfast Law</u></b> DLM informed the Legislature that the 1986 legislation requiring 73 municipalities to	\$360,000

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	provide free or reduced price breakfasts to eligible students would be an unfunded mandate totaling \$360,000 over three years. DLM also completed a Section 6B report on this issue.	
1987	<b><u>Ambulance Service Regulations</u></b> DLM determined that DPH regulations requiring cities and towns to retrofit their basic life support and advanced life support ambulances with new equipment contravened the Local Mandate Law. DLM was directed by the Legislature to certify these costs.	\$175,000 was reimbursed to 28 municipalities in FY '87, and \$175,000 was reimbursed to 30 municipalities in FY '88, for a total of \$350,000.
1987	<b><u>Dioxin testing and acid gas scrubbers at municipal solid waste facilities/incinerators</u></b> At the request of the Legislature, DLM reviewed the Solid Waste Bill and determined that the state needed to fund the required installation of acid gas scrubbers at certain incinerators (otherwise the costs would be passed on to cities and towns); and dioxin testing at solid waste facilities.	The Legislature agreed and amended the bill to provide 100% grant funding for the dioxin testing, ranging from \$25,000 to \$100,000 per affected community; state reimbursement ranging from \$5 million to \$10 million was also provided for the installation of gas scrubbers at incinerators.
1987	<b><u>Proposed Full-Time Municipal Police Recruit Training for Part-Time Police Officers</u></b> At the request of the Legislature, DLM conducted a statewide cost study on HB 84 and estimated that the training course required for full-time municipal police recruits would result in mandated costs of \$15 million. The legislation did not pass.	\$15 million
1988	<b><u>Testing and Removal of Underground Fuel Storage Tanks</u></b> DLM determined that the regulations imposed mandated testing and removal costs on cities and towns that owned underground fuel storage tanks.	\$160,298 in state funding provided to 21 municipalities that received DLM deficiency determinations; DLM estimated statewide compliance costs at \$2.8 million.
1988	<b><u>Teacher Preparation and Certification Standards/Mentors</u></b> At the request of Massachusetts Association of School Superintendents, DLM determined that legislation to pay a \$5,000 stipend to school district teachers to mentor new teachers, and allow the mentors 20% of time released from regular teaching duties, thus necessitating the hiring of additional teachers, would be an unfunded state mandate. The legislation did not pass.	\$12 million
1988	<b><u>Establishing Executive Councilor and Senatorial Districts</u></b> DLM determined that a change in election law required 65	The Legislature appropriated \$72,408 to compensate the 65

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	cities and towns to create new ward and precinct lines, according to the 1985 census, imposed new, state-mandated costs.	communities, as certified by DLM.
1989	<b><u>Medical Security Trust Fund</u></b> DLM determined that a provision of the Health Security Act of 1988 that required employers, including municipalities, with six or more employees, to pay a certain percentage of employee's wages into a state trust fund, which would then be used to purchase medical insurance for the unemployed, was an unfunded state mandate.	Based on a statewide cost survey, DLM estimated that annual local costs would amount to \$3.2 million; the law was subsequently amended to exempt municipalities from the contributions.
1989	<b><u>Job-Related Presumption of Carcinoma Suffered by Municipal Firefighters</u></b> DLM determined that legislation which would establish a job-related presumption for disabling conditions of carcinoma suffered by local firefighters, thereby enabling these officers to job-related disability retirement benefits, would be an unfunded state mandate.	DLM estimated first year costs at \$293,000 to \$355,000 statewide; the legislation did not pass.
1989	<b><u>Animal Control Officer Training</u></b> DLM determined that legislation to require animal control officers to be trained and certified by the Criminal Justice Training Council would be an unfunded state mandate.	DLM submitted a first-year statewide cost estimate of \$283,920 for legislative consideration; the legislation did not pass.
1990	<b><u>Regulating Historic Districts</u></b> DLM determined that legislation to require communities that had established a historic district pursuant to state law to notify every property owner in these districts of a scheduled public hearing would impose an unfunded state mandate.	DLM estimated the cost to 75 municipalities that had established historic districts at \$10,800; the legislation did not pass.
1990	<b><u>Property Tax Exemptions for Disabled Individuals</u></b> DLM found that the legislation would create a new tax exemption and therefore would be an unfunded state mandate.	DLM proposed that the legislation include local option language and state funding incentives. The legislation was not filed.
<b>Total</b>	<b>16</b>	<b>\$ 61,910,234</b>



## 1991 through 2000

Year	Issue	Funding/Remediation
1991	<b><u>Workers Compensation Public Employee Trust Fund</u></b> A DLM study found that the Fund, which was a mechanism to spread the risk and mitigate the financial impact of certain workers' compensation claims, had a significant and inequitable fiscal impact on municipalities throughout the state, with most receiving no benefit.	St. 1991, c. 398, § 85 was enacted, eliminating mandatory municipal participation in the trust fund, saving municipalities \$3 million in trust fund contributions.
1991	<b><u>Teachers' Pension Funding</u></b> DLM found that the Governor's state budget provision (House 1, § 210) requiring cities, towns, and regional school districts to pay 10% of the employer's share of teachers' retirement costs, which portion had historically been funded entirely by the Commonwealth, would be unfunded state mandate.	DLM informed the Legislature that the proposal would impose \$29 million in FY 1992 teacher retirement costs on communities. As a result, the House and Senate budgets deleted this item and eliminated the mandate.
1992	<b><u>Uniform Polling Hours</u></b> Municipalities required to open polling places at 7 a.m., rather than the previously allowable 10 a.m. opening time, thus resulting in three hours of mandated poll operation costs for all presidential primary and state primary and final elections. Legislature agreed to fund the mandate and directed DLM to certify these costs.	1992 to 2000 state funding for biennial state elections, including presidential primaries, totaled \$6,429,853.
1992	<b><u>1992 Congressional Redistricting-Split Voting Precincts</u></b> Chapter 105 of the Acts of 1992, in order to accomplish strict federal equity requirements among Congressional districts, split voting precincts in 16 communities into more than one congressional district, resulting in new local costs such as purchasing new voting machines; reprogramming the machines; drawing new precinct maps; compiling new voter lists; and hiring additional polling place staff.	As requested by the Legislature, DLM certified split-precinct costs for 22 communities totaling \$145,240. The communities received the c. 153 state funding in 1993 and 1995.
1993	<b><u>Increased Spending for Municipal Libraries</u></b> At the request of the Legislature, DLM estimated the financial effect of legislation requiring 310 cities and towns to increase spending for libraries at not less than 1.75% of their operating budgets.	DLM estimated first year costs for the 310 communities at \$62.2 million. The bill did not pass in 1993.

Year	Issue	Funding/Remediation
1993	<b><u>Rabies Control and Monitoring</u></b> DLM responded to 14 petitioning cities and towns and their Legislators that the state should provide additional financial assistance to communities for rabies control.	St. 1993, c. 151, § 56 authorized significant financial support for rabies control and monitoring, with communities sharing \$1.3 million in state funding, and with \$120,000 to be used for an experimental rabies control program for Cape Cod.
1994	<b><u>Early Retirement Procedures for Retirement Board Employees</u></b> At the request of the Legislature, DLM reviewed HB 5221, which would have allowed retirement board employees to be provided identical early retirement incentives as offered to municipal employees. DLM found that there could be unfunded state mandate implications if resultant increased retirement board expenses were passed on to cities and towns.	The legislation did not pass in the 1994 legislative session.
1994	<b><u>Proposed Extension of the School Day</u></b> At the request of the Legislature, DLM reviewed draft regulations which would increase school day hours for core academics, effectively lengthening the school day up to 7.5 hours to incorporate other instruction, school services and activities	DLM determined the draft requirements would impose substantial additional costs on many school districts. However, the issue was removed from DLM review when the Legislature exempted the Education Reform Act and associated regulations from its purview.
1994	<b><u>An Act Relative to Condominium Services</u></b> At the request of the Legislature, DLM reviewed HB 3944 that would have required cities and towns to provide certain services, such as snow and ice removal, street lighting, and trash collection, in the same fashion as provided to single family residences. DLM concluded that the Local Mandate Law would apply to the legislation as originally drafted, unless a local option provision was added.	The Legislature amended the legislation by including a local option provision, thus removing the issue from the purview of the Local Mandate Law.

Year	Issue	Funding/Remediation
1994	<b>The Motor Voter Law</b> At the Secretary of State's request, DLM reviewed the Motor Voter Law, and determined that if the Agency transferred a portion of the cost of the National Voter Registration Act of 1993 from itself to cities and towns, the Local Mandate Law would apply. Instead, DLM recommended the implementation of a statewide, computerized Central Voter Registry network, at a state cost of \$5 million. This funding would provide 730 personal computers to municipalities to establish an automated voter registration system. DLM estimated that an alternative procedure would have implemented a paper-based system that would have cost communities \$6.2 million annually, mainly for additional voter tabulation personnel.	St. 1994, c. 85 provided \$5 million for the Secretary of State to implement the computerized Central Voter Registry network, thus preventing the imposition of new voter registration personnel costs on cities and towns.
1996	<b>Sporting Licenses</b> At the request of the City and Town Clerks' Associations, DLM reviewed a 1996 amendment to existing law that requires applicants for a hunting license provide municipal clerks with evidence they successfully completed a hunter education course. DLM found that clerks would not be fully compensated for these new licensing duties, and thus recommended that they be allowed to increase from 50 cents to \$2.00 the amount allowed to be retained before forwarding total license fee revenue to the state	An amendment to M.G.L. 131 authorized cities and towns to charge a processing fee of \$1.00 for each hunting and other sporting license issued, in addition to the 50 cents in retained license fee revenue allowed under prior law.
1996	<b>Property Tax Exemptions</b> At the request of the Associated Industries of Massachusetts, DLM reviewed 1996 legislation that would exempt the value of certain machinery and equipment of limited liability companies (LLC) from local property taxation. DLM recommended to the Legislature that the exemption be subject to local acceptance.	Pursuant to St. 1996, c. 373, the Legislature adopted DLM's recommendation and granted the LLC exemption upon acceptance by any city or town.
1999	<b>School Bus Monitors</b> At the request of the Legislature, DLM reviewed a draft bill that would have mandated personnel, rather than video monitors, to supervise students on school buses attending public school regular education day programs, and estimated potential municipal costs at \$33.5 million.	The school bus monitor proposal did not pass in the 1999 legislative session.

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Appendix C

Year	Issue	Funding/Remediation
1999	<b><u>Gun Control in the Commonwealth</u></b> At the request of the Legislature, DLM reviewed the Gun Control Law of 1998. DLM determined that the Local Mandate Law applied to a provision that local police departments reissue all firearms identification cards beginning in FY 2000 and every fourth year thereafter. DLM identified the statewide net local cost imposition in FY 2000 at \$10.8 million. DLM recommended that cities and towns be allowed to retain the entire \$25 gun license renewal fee, rather than the authorized \$12.50. The remainder, \$12.50 is remitted to the state Firearms Record Keeping Fund.	In 2003, the Legislature amended the Gun Control Law by raising gun license fees to \$100, with the municipal retained revenue for these licenses increased to \$25, resulting in additional income for cities and towns to offset associated administrative expenses imposed on local police staff.
2000	<b><u>Beach Water Quality Control Procedures</u></b> DLM reported to the Legislature that the estimated cost of municipal beach testing at 585 city and town beaches in 2001 would be \$650,000, while the total cost, including state and semi-public beaches, would reach \$2.1 million every summer.	The Beaches Act provided for a grant program to assist local boards of health with municipal beach testing compliance costs, but it was never funded. DLM recommended that state funding be available in this grant program.
<b>Total</b>		<b>15</b> <b>\$140,695,093</b>

## 2001 through 2010

Year	Issue	Funding/Remediation
2002	<b><u>Uniform Polling Hours</u></b> Municipalities required to open polling places at 7 a.m., rather than the previously allowable 10 a.m. opening time, thus resulting in three hours of mandated poll operation costs for all presidential primary and state primary and final elections. Legislature agreed to fund the mandate and directed DLM to certify these costs.	2002 to 2010 state funding for biennial state elections, including presidential primaries, totaled \$8,676,943.
2003	<b><u>English Immersion in Public Schools</u></b> Based on a municipal request, DLM found that the English Immersion Law would result in significant start-up costs for affected communities in the areas of books, materials, and teacher training. Consequently, DLM determined that the state should provide targeted funding to impacted municipalities.	The federal No Child Left Behind Act of 2001 authorized \$6.3 million for state English Immersion programs. The state DOE distributed this funding to 47 communities in 2003.
2004	<b><u>State Special General Election for 25th Senatorial District</u></b> Special election to fill a Senate Vacancy added extra costs to 12 communities in addition to Uniform Polling Hours costs for the March 2004 presidential primary.	DLM certified and the 12 Senatorial District communities were reimbursed a total of \$5,000.
2006	<b><u>Public Construction Reform Law</u></b> At the request of a petitioning municipality, DLM reviewed Section 44A ½ of the Public Construction Law, M.G.L. c. 149, which requires that public agencies, including cities and towns, hire an owner's project manager to consult and oversee construction projects costing \$1.5 million or more. DLM found that the new section could potentially violate the Local Mandate Law, as the petitioner could incur up to \$100,000 or more in new costs should it undertake a major construction project in the near future.	The petitioning Town never informed DLM that it incurred any new state-mandated costs as a result of M.G.L. c. 149, § 44A ½.

2010	<p><b><u>The Ethics Reform Act of 2009</u></b> In response to seven petitioning communities, DLM reviewed the 2009 Ethics Reform Act. The Act requires that state and municipal employees complete an online ethics course, and that communities keep testing records, distribute summaries of the state Ethics Law, and designate an employee to serve as its liaison to the State Ethics Commission. While DLM found that the Local Mandate Law did not apply because the online test requirement is imposed on employees, not on a city or town, and that the record-keeping and liaison duties imposed only incidental costs, it did offer recommendations to the State Ethics Commission to lessen municipal concerns.</p>	<p>DLM recommended that the State Ethics Commission delay the training deadline beyond April 2, 2010; allow multiple users of the same municipal computer terminal; allow a paper version of the test; provide the test in more than one language; and limit the test to only those municipal employees who exercise managerial authority.</p>
2010	<p><b><u>2009-2010 U.S. Senate Special Elections</u></b> Due to a legislative change to requiring a special election be held to fill a vacant U.S. Senate seat, DLM determined that the requirement that municipalities conduct a U.S. Senate special primary and final election to fill a vacant U.S. Senate seat was an unfunded state mandate.</p>	<p>Based on DLM's deficiency determinations, 351 cities and towns were reimbursed a total of \$7.8 million in 2010 for full-day poll operation costs.</p>
Total	6	\$22,781,943

## 2011 through 2016

Year	Issue	Funding/Remediation
2011	<b><u>Repair or Removal of Unsafe Municipal Dams</u></b> A DLM § 6B report, initiated due a mandate request by the Town of Ashburnham, determined that \$60 million in state funding should be provided to 62 municipalities to repair or remove their 100 unsafe dams. DLM also determined that 2002 state requirements (St. 2002, c. 330) for dam inspections would impose \$500,000 on municipal dam owners over a five-year period.	The state allocated \$49 million in the Environmental Bond Bill, and \$13.5 million in a state grant and loan program to fund the unsafe municipal dam repair or removal work.
2011	<b><u>The McKinney-Vento Law (homeless student school transportation-2013-2016)</u></b> In response to petitions in 2010 from two communities, DLM completed a statewide cost study and determined that state funding was necessary for affected cities and towns to comply with the homeless student-school transportation requirements of the so-called McKinney-Vento Law. Statewide mandate cost determination estimated annual school transportation costs at nearly \$12 million. The two petitioning communities, Waltham and Danvers, were issued deficiency determinations totaling \$427,000 in the 2009-2010 and 2010-2011 school years.	In response, the state Education office dispersed a cumulative total of \$35 million in statewide reimbursements for these transportation costs during 2013 through 2016.
2011	<b><u>6th Worcester Representative District: 2011 special primary and general elections</u></b> DLM was required by the Legislature to certify the full-day costs of five District cities and towns to conduct the 2011 6th Worcester Rep. District special primary and general elections.	DLM certified, and the five District communities received a total of \$38,740 in 2011 state reimbursement for conducting the special elections.
2011	<b><u>12th Bristol Representative District: 2011 special primary and general elections</u></b> DLM was required by the Legislature to certify the full-day costs of five District cities and towns to conduct the 2011 12th Bristol Rep. District special primary and general elections.	DLM certified, and the five District communities received a total of \$58,908 in 2011 state reimbursement for conducting the special elections.

<p><b>2011</b></p>	<p><b><u>Solid Waste Facilities</u></b> On behalf of three petitioning Towns, DLM reviewed statutory amendments relative to site assignments for all types of solid waste facilities. The amendments provided that the state Department of Environmental Protection (DEP) was no longer required to issue a “site suitability report” evaluating whether an applicant satisfies the seventeen statutory criteria to protect the public health, safety, and the environment. Second, the amendments required local boards of health to evaluate regulatory standards and grant or deny any applications for permits to establish and operate small trash transfer stations in their communities. Previously, these responsibilities were vested in DEP. The communities anticipated the need to contract experts to review any proposed design and operation plans, as well as public health and environmental reports required in this process.</p>	<p>In response to DLM's mandate determination, M.G.L. c. 111, § 150A was again amended to return the responsibilities for site assignment for solid waste facilities and permitting of small transfer stations from cities and towns back to DEP, relieving the three towns of \$53,000 in anticipated site assignment and permitting costs.</p>
<p><b>2012</b></p>	<p><b><u>Uniform Polling Hours</u></b> Municipalities required to open polling places at 7 am, rather than the previously allowable 10 am opening time, thus resulting in three hours of mandated poll operation costs for all presidential primary and state primary and final elections. Legislature agreed to fund the mandate and directed DLM to certify these costs.</p>	<p>2012 to 2016 state funding for biennial state elections, including presidential primaries, totaled \$7,044,696.</p>
<p><b>2013</b></p>	<p><b><u>2013 U.S. Senate Special Elections</u></b> Due to a legislative change to require a special election be held to fill a vacant U.S. Senate seat, DLM again determined that the requirement that municipalities conduct a U.S. Senate special primary and final election to fill a vacant U.S. Senator seat in 2013 was an unfunded state mandate.</p>	<p>Based on DLM's deficiency determinations, 351 cities and towns were reimbursed a total of \$7.3 million in 2013 for full-day poll operation costs.</p>



2013	<p><b><u>Requirement to Provide Alternative Educational Services to Students Suspended or Expelled from School</u></b> In response to a Regional School District and a municipal petition, DLM reviewed Section 9 of Chapter 222 of the Acts of 2012, which requires that for student suspensions for more than ten consecutive school days and for expulsions, each school principal develop an “education service plan” that may include tutoring, alternative placement, Saturday school, and online or distance learning, beginning July 1, 2014. DLM determined that the alternative education requirements potentially could impose mandated costs on local schools, and that the so-called special education circuit breaker reimbursement formula set forth in Section 5A of Chapter 71B of the Massachusetts General Laws, in addition to state aid applied under Chapter 70 of the Massachusetts General Laws, would not satisfy the state funding standards of the Local Mandate Law.</p>	<p>In response to DLM’s determination, DESE informed DLM that it will demonstrate sensitivity to local cost concerns when issuing regulations further defining aspects of the alternative education law. Furthermore, the Legislature’s requirement that DESE file a report on the cost of implementing the law demonstrates that the Legislature is aware of and intends to continually monitor Chapter 222’s cost impact and may consider additional state funding as compliance costs become known.</p>
2014	<p><b><u>Municipal Police Training Centers</u></b> A petition withdraw by the Massachusetts Chiefs of Police Association alerted DLM that the Ma. Police Training Committee (MPTC), due to a continuing budget crunch, would not be providing in-service training programs at their several academies for city and town police officers in FY 2014. As a result, MPTC advised local Police Chiefs to plan on building the required training into their budgets for FY 2014.</p>	<p>DLM worked with the Massachusetts Chiefs of Police Assn. to request that EOPSS and the Legislature increase the MPTC budget back to the necessary \$5 million so that the municipal police officer training centers could resume fully.</p>
2015	<p><b><u>Local Option Room Excise Taxes</u></b> In a § 6B study, which continued mandate work on the McKinney-Vento Law referenced in this section, DLM found that hotel and motel operators were not collecting and remitting local option room excise taxes to the Commonwealth; thus cities and towns with hotels and motels that provide shelter rooms for homeless families may have been losing annual revenues in excess of \$1.7 million statewide.</p>	<p>In the first quarter of Fiscal Year 2016, Department of Housing and Community Development’s new contracting and invoicing procedures have required and verified that \$484,107 in excise revenue was collected for cities and towns participating in the hotel/motel homeless shelter program.</p>
Total	10	\$117,479,451
Grand Total	47	\$342,866,721

## APPENDIX D

### Summary of the Municipal Impact Studies<sup>33</sup>

Year	Issue
1986	<b>The School Breakfast Law</b> At the request of the Massachusetts House of Representatives, DLM conducted a study on the financial effect of the School Breakfast Law, Chapter 346 of the Acts of 1986, on cities, towns, and regional school districts. This report estimated the cost of providing free and reduced priced breakfast to students in city, town, and regional school districts as required under the Act.
1988	<b>Standards for the Licensure of Individuals Practicing Athletic Training, Occupational Therapy, and Physical Therapy</b> This report analyzed the impact of the establishment of licensure standards for athletic training on cities and towns. The report also examined the problems of implementing the athletic trainer provisions in public high schools and explored remedial actions that could be taken.
1991	<b>Special Education in Massachusetts.</b> This report provided a historical overview of special education in Massachusetts, including growth trends in enrollment and program costs. The report also provided programmatic and financial recommendations for the legislature and educational leaders.
1991	<b>Mandatory Participation by Public Employers in the Workers' Compensation Trust Fund.</b> This report analyzed the financial impact of trust fund assessments and disbursements on cities and towns as required by the Workers' Compensation Public Employer Trust Fund, created by Chapter 572 of the Acts of 1985.
1992	<b>Financial Effect of Recycling on Cities and Towns.</b> This report analyzed the financial impact of legislative proposals that would require cities, towns, and solid waste districts to operate recycling and composting programs. This study examined the methods and costs of existing municipal waste management services and projected the cost of tailoring existing practices to comply with state-mandated recycling and composting requirements.
1993	<b>Closure of Unlined Landfills.</b> This report disclosed that there were 90 unlined municipal landfills to be closed, at an estimated cost of \$169,500,000. In addition, alternative disposal costs for the 90 communities would approximate \$27 million per year.
1994	<b>Payment in Lieu of Taxes (PILOT).</b> At the request of Senator Robert D. Wetmore, Representative Thomas S. Cahir, and a coalition of 57 cities and towns, DLM conducted a study to evaluate the state implementation of the payment-in-lieu-of-taxes (PILOT) program and determined the program's financial impact on cities and towns. The report documented and disclosed the cost impact of consolidating PILOT reimbursement accounts into a local aid distribution account, and the underfunding of the PILOT account over several years.

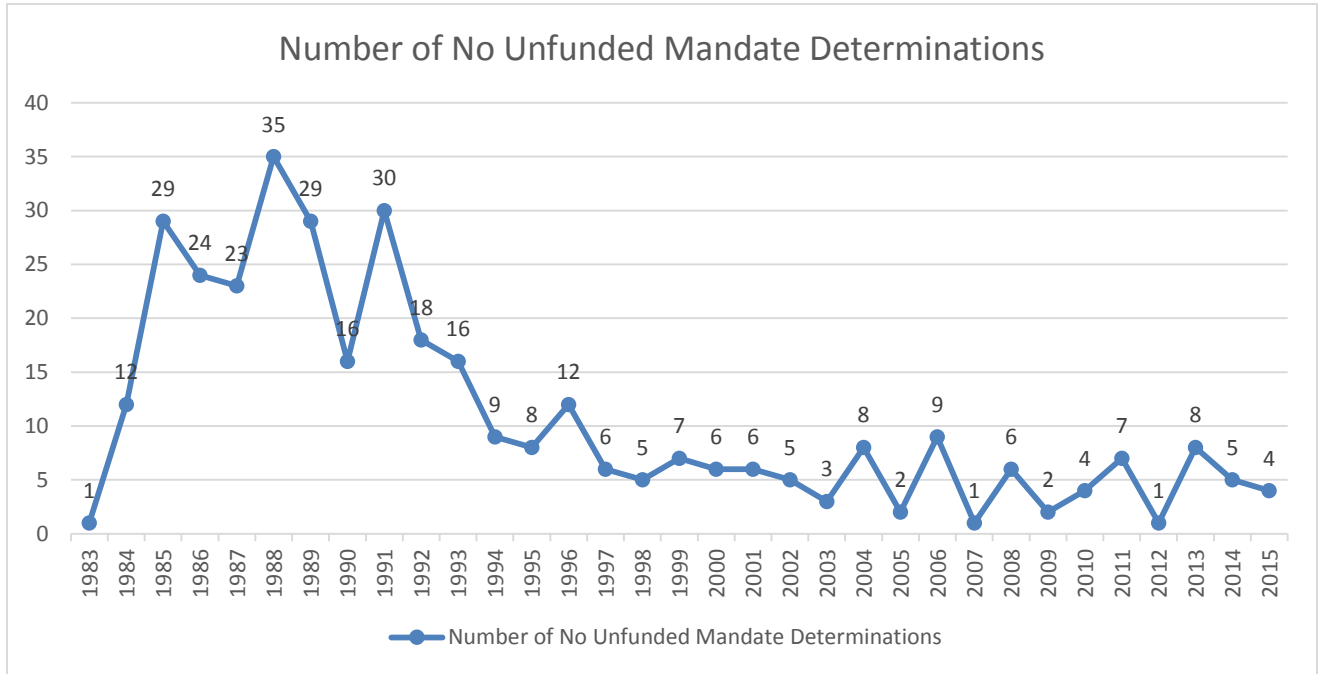
<sup>33</sup> Copies of DLM's municipal impacts studies are available at <http://www.mass.gov/auditor/reports/division-of-local-mandates-reports/municipal-impact-studies/>.

Year	Issue
1996	<b>Clean Environment Fund.</b> This report evaluated the implementation of the 1989 amendments to the Massachusetts bottle bill, focusing on the Clean Environment Fund (CEF), a fund established to hold unclaimed bottle bill deposits, and its impact on state and local government. The report provides a history of the bottle bill, summarizes CEF revenues and expenditures between January 1990 and June 1996, and provides recommendations to the Legislature concerning the administration of CEF.
1997	<b>Massachusetts Education Reform.</b> This report provides an evaluation of the amount of progress achieved through the school finance reform initiative, enacted as part of the Education Reform Act. The report also assesses Massachusetts' progress toward the goals laid out in the Education Reform Act over the first four years of the Act's implementation, 1994 through 1997.
1998	<b>Clean Environment Fund.</b> This report reviews the Clean Environment Fund (CEF), which was established by the Legislature to hold abandoned bottle bill deposits for the support of recycling, composting, solid waste reduction, and bottle bill related programs. The report analyzes where the abandoned bottle bill revenue is being spent. This report updates a report issued in October 1996.
1998	<b>Financial Impact of Property Tax Exemptions for Senior Citizens in Massachusetts.</b> This report evaluates the financial impact of property tax exemptions on senior citizens and on the cities and towns of Massachusetts and proposes recommendations for the Legislature to consider. This report includes an overview of the legislative history of the property tax exemptions for senior citizens as provided by Chapter 59, section 5, clause 41 and its local option successors, clauses 41B, and 41C. It also provides an analysis showing the impact of inflation on this exemption and its eligibility thresholds.
2001	<b>Payment in Lieu of Taxes (PILOT).</b> This report provides an update to a report issued in October 1994 on the state's payment-in-lieu-of-taxes (PILOT) program. The report calls for improvements in the way the state compensates municipalities that have tax-exempt state property after finding that 285 cities and towns lost out on \$56.7 million in reimbursement payments over a six year period.
2004	<b>Massachusetts Municipal Medicaid Program.</b> This report provides an update to a report issued in March 1991 on the cost of special education for local governments. This report also evaluates the financial benefit to cities, towns, and regional school districts since the inception of the Municipal Medicaid Program. Finally, the report analyzes whether there is a way to enhance the benefit of the Municipal Medicaid Program.
2005	<b>Local Financial Impact of Property Tax Exemptions for Senior Citizens.</b> This report examines the current trends in the use of the various senior tax relief programs and options. The report also evaluates the effectiveness of the existing laws in achieving the dual objectives of fair and sensible property tax relief for seniors and reasonable state reimbursements to cities and towns. Finally, this report provides an update to a previous report issued in 1998.

Year	Issue
2011	<b>Local Financial Impact of Massachusetts Dam Safety.</b> This study reviews the financial impact of dam safety laws and regulations on municipalities which own and operate one or more dams. The report focuses on substandard municipally owned dams and the fiscal consequences of complying with the dam safety law at the local level.
2015	<b>Municipal Cost Impacts of Massachusetts’s Hotel/Motel-Based Homeless Families Shelter Program.</b> This study reviews the local budget impacts of the Commonwealth’s funding of the McKinney-Vento homeless student transportation program (determined by OSA in 2011 to be an unfunded mandate), in particular local option hotel/motel excise tax. The study also examined unreimbursed local costs for homeless families placed by the state in hotel/motel shelter rooms.
2016	<b>Five-Year Statutory Fiscal Impact Report.</b> This report reviewed all enacted legislation for the years 2011 through 2015 in order to determine whether that legislation had a significant financial impact upon the cities and towns in the Commonwealth, to determine the costs and benefits of each statute impacting municipal finance, and to make recommendations to the Legislature relative to these impacts on.
2016	<b>Municipal Cost Impacts of Massachusetts Water Infrastructure Requirements and Funding Mechanisms.</b> Based on DLM survey data, this pending study found that municipalities anticipate at least \$17.8 billion in water infrastructure expenditures over the next 20 years. This includes over \$7 billion for clean water delivery, almost \$9 billion for wastewater treatment and handling, and nearly \$1.6 billion, or about \$79 million annually, for storm water management.

## APPENDIX E

### Summary of No Unfunded Mandate Determinations by Year



Year	Issue	Type	Outcome	Citation
1983	Civil Service examination postings in a city/town required by the Division of Personnel Administration (DPA)	municipal employment	incidental costs	Department of Public Administration guidelines
1984	Pesticide applications	public health	incidental costs	333 C.M.R. 10.03
1984	State Department of Education (DOE) requirement of a 180-day school year	education	pre-1981	603 C.M.R. 27.000
1984	Increases in Appellate Tax Board transfer filing fees	municipal government	incidental costs	801 C.M.R. 4.02
1984	State Department of Revenue (DOR) Uniform Municipal Accounting System	municipal government	local option	DOR guidelines
1984	Rate Setting Commission—yearly increases in providing patient care and services	municipal employment	pre-1981	M.G.L. c. 6A, §§ 31-72

Year	Issue	Type	Outcome	Citation
1984	Reimbursements to Regional School Districts for school transportation and school construction	education	pre-1981	M.G.L. c. 71, §§ 16C, 16D
1984	Reimbursement of tuition and transportation costs re: regular, SPED, and vocational education students	education	pre-1981	M.G.L. c. 71, c. 71A, c. 71B
1984	Transportation of SPED students/after school activities	education	pre-1981	M.G.L. c. 71B, §§ 3 and 10
1984	State Registry of Motor Vehicles (RMV) data correction forms	municipal government	local option	RMV guidelines
1984	Contain and clear up oil spills endangering state waters and natural resources	environment	pre-1981	St. 1979, c. 705
1984	The state's new jury system requirements	municipal employment	incidental costs	St. 1982, c. 298
1984	Increasing real estate tax exemptions for religious parsonages	municipal government	Legislative override of Local Mandate Law (LML)	St. 1983, c. 670
1985	Providing dental services to prisoners	public safety	pre-1981	103 C.M.R. 960.01
1985	Closure of sanitary landfills/impervious cover	environment	pre-1981	310 C.M.R. 19.00
1985	Closure of sanitary landfills	environment	pre-1981	310 C.M.R. 19.00
1985	Air pollution control regulations	environment	pre-1981	310 C.M.R. 7.04, 7.08
1985	Costs of jailing prisoners from another county	public safety	County not an eligible petitioner	court decision
1985	Increased fees imposed by private landfill operators on certain cities and towns	environment	indirect costs	DEQE sanitary landfill policies
1985	Conservation and development of renewable energy sources/Ma. Municipal Wholesale Electric Co.	environment	indirect costs	HB 2717
1985	Expansion of the Massachusetts Correctional Institution at Warwick	public safety	indirect costs	HB 6230
1985	Impervious cover for municipal sanitary landfill	environment	pre-1981	M.G.L. c. 111, § 150A; 310 C.M.R. 19.00

Year	Issue	Type	Outcome	Citation
1985	Municipal costs for insect-pest control and Dutch elm disease	public health	pre-1981	M.G.L. c. 132, § 14
1985	Minimum wage provisions	municipal employment	pre-1981	M.G.L. c. 149, §§ 26 and 27
1985	New Jury Duty Law	municipal employment	incidental costs	M.G.L. c. 234A
1985	Municipal retirement contributions for non-teaching employees	municipal employment	pre-1981	M.G.L. c. 32
1985	Contributory Retirement Appeal Board/additional local overtime salary expenses	municipal employment	pre-1981	M.G.L. c. 32, § 16
1985	Escrow ballots and procedures for challenged voters	elections	no additional costs imposed	M.G.L. c. 51, § 59A
1985	Calculating and distributing state local aid funds	education	pre-1981	M.G.L. c. 70, § 3
1985	Transitional Bilingual Education Law	education	pre-1981	M.G.L. c. 71A
1985	Non-resident vocational education placements	education	pre-1981	M.G.L. c. 74, §§ 7, 8
1985	Long-range local waste disposal planning	environment	no additional costs imposed	No state law, rule or regulation applicable
1985	Relative to the Local Aid formula	municipal government	pre-1981	St. 1971, c. 813
1985	Employing designers to conduct construction project feasibility studies	municipal government	local option	St. 1980, c. 579
1985	Application procedures for individual sewage disposal systems	environment	incidental costs	St. 1983, c. 536
1985	Reducing unfunded pension liabilities/pension reserve fund	municipal employment	no additional costs imposed	St. 1983, c. 661
1985	Employer handicapped discrimination and accommodation provisions	municipal government	federal mandate	St. 1983, c.533, § 6
1985	Middlesex County Retirement Board/payment of accidental death benefits	municipal employment	County not an eligible petitioner	M.G.L. c. 32

Year	Issue	Type	Outcome	Citation
1985	Distributing copy of Alcohol Beverage Control Comm. "happy hour" regulations to local bars and restaurants	municipal government	incidental costs	204 C.M.R. 4.00
1985	DEQE requirements for waste to energy facilities	environment	local option	DEQE policy
1985	Appointing a full-time veterans' agent	municipal government	pre-1981	M.G.L. c. 115, § 10
1985	The Right-to-Know Law	public health	RSD not an eligible petitioner as of that time	St. 1983, c. 470
1986	Classroom size and workload in public schools	education	indirect costs	HB 5849
1986	Minimum per pupil expenditures by school districts	education	pre-1981	M.G.L. c. 70, § 7
1986	Bilingual and Special Education staffing requirements	education	pre-1981	M.G.L. c. 71A
1986	Vocational Education guidelines	education	no additional costs imposed	M.G.L. c. 74, § 7A
1986	Certification of ballot referendum petitions	elections	pre-1981	M.G.L. c. 53, § 7
1986	Impervious cover/detailed engineering plans for sanitary landfills	environment	pre-1981	310 C.M.R. 19.00 3 et seq.
1986	Groundwater monitoring at landfills	environment	no additional costs imposed	DEQE directive
1986	Conducting water system turbidity studies and correcting sanitary violations	environment	pre-1981	DEQE directive
1986	Increased sanitary landfill fees charged by private landfill owners	environment	local option	new DEQE sanitary landfill policies
1986	Ma. Rate Setting Commission increases in hospital and other health care costs for cities and towns	municipal employment	pre-1981	114.1 C.M.R. 7.00 et seq.
1986	Processing of appeals to the state Contributory Retirement Appeals Board	municipal employment	pre-1981	M.G.L. c. 32
1986	Public Employee Retirement Admin. appeals process procedures	municipal employment	pre-1981	St. 1982, c. 630



Year	Issue	Type	Outcome	Citation
1986	Increase in minimum wage rates	municipal employment	local option	St. 1985, c. 760
1986	Fees for computer tapes and mailing labels	municipal government	local option	950 C.M.R. 32.00 (6)
1986	Charter Commission allowances	municipal government	local option	M.G.L. c. 43B, § 8
1986	Triennial certification of local property parcels	municipal government	pre-1981	M.G.L. c. 58, § 1
1986	Appointment of parking clerks	municipal government	local option	St. 1981, c. 351, § 115
1986	Massachusetts Water Resources Authority (MWRA) increased water and sewer rates	municipal government	MWRA insulated from Prop. 2 1/2	St. 1984, c. 372
1986	Hotel/motel tax provisions	municipal government	local option	St. 1985, c. 145
1986	Compensating balance agreements to acquire banking services	municipal government	local option	St. 1985, c. 740
1986	Municipal inspections of food establishments	public health	pre-1981	105 C.M.R. 590.051
1986	Lead removal from water supply pipes	public health	no additional costs imposed	248 C.M.R. 2.07
1986	1984 Hampshire Superior Court decision/expense of supporting Hampden County prisoners in Hampshire County jails	public safety	court decision	1984 Hampshire Superior Court order
1986	Interpreters for hearing impaired detainees	public safety	pre-1981	M.G.L. c. 223, § 92A
1987	Specialized foster care	education	no additional costs imposed	603 C.M.R. 22.10
1987	Tuition rates Vocational Education high school students	education	pre-1981	M.G.L. c. 74, § 8
1987	Special Education	education	pre-1981	St. 1972, c. 766
1987	Polling place accessibility	elections	federal mandate	950 C.M.R. 56.00
1987	Precinct lines for elections	elections	pre-1981	M.G.L. c. 54, § 6
1987	Supplemental voting lists	elections	pre-1981	St. 1986, c. 402

Year	Issue	Type	Outcome	Citation
1987	Precinct lines for elections	elections	pre-1981	M.G.L. c. 54, § 6
1987	Energy conservation	environment	indirect costs	850 C.M.R. 4.00-5.00
1987	Landfill capping	environment	pre-1981	310 C.M.R. 19.00
1987	Division of Personnel Administration medical guidelines	municipal employment	pre-1981	DPA Instruction IS-008
1987	Dependency allowances/unemployment cases	municipal employment	Art. 115	St. 1986, c. 580
1987	Jury service-municipal employees	municipal employment	court decision	M.G.L. c. 234A
1987	Salaries/Boston Licensing Board Members	municipal employment	local option	St. 1987, c. 417
1987	Workers' Compensation	municipal employment	local option	St. 1985, c. 572
1987	Collection of support payments	municipal government	court decision	SB 870
1987	Specifications for safes and vaults	municipal government	pre-1981	M.G.L. c. 66, § 11
1987	Veterans' Services	municipal government	pre-1981	M.G.L. c. 115, §§ 3, 10
1987	Emergency planning/community Right to Know	public safety	federal mandate	Federal Law Title III, § 301 SARA
1987	Smoke detectors	public safety	no mandate	SB 1070
1987	Standby power for generators	public safety	pre-1981	310 C.M.R. 1.00
1987	Operation of pre-1977 school buses	public safety	no cost provided	St. 1986, c. 250
1987	Auto fire reports/investigations	public safety	pre-1981	St. 1987, c. 44
1987	Dam Safety	public safety	pre-1981	M.G.L. c. 253, §§ 44-50
1988	Reimbursement of state costs imposed on Regional School Districts	education	no mandate-RSD not yet covered under LML	SB 231

Year	Issue	Type	Outcome	Citation
1988	Storage, monitoring, inventory of vaccines for school children	education	federal mandate	DPH reporting format
1988	Handicapped access for special education students	education	pre-1981	603 C.M.R. 508.000
1988	Tuition costs for post-secondary Vocational Education students age 20 and older	education	local acceptance	St. 1984, c. 424
1988	School Breakfast law	education	no mandate-state funding available	St. 1986, c. 346
1988	Compensation for town clerks/registrars of voters	elections	Art. 115	HB 5867
1988	Out-of-town voter registration	elections	no additional costs imposed	HB 4981
1988	Polling place accessibility/elderly and handicapped	elections	federal mandate	950 C.M.R. 52.01
1988	Ballot secrecy sleeves at state and local elections	elections	no additional costs imposed	950 C.M.R. 54.03
1988	Supplemental voting lists	elections	pre-1981	St. 1986, c. 402
1988	Sanitary landfill closure requirements	environment	court order	310 C.M.R. 19.00
1988	Increased controls on scrap metal shredding companies	environment	indirect costs	310 C.M.R. 30.00
1988	Application of herbicides on Right of Ways	environment	local acceptance	333 C.M.R. 11.04
1988	Testing of municipal heating fuel tanks	environment	local acceptance	527 C.M.R. 9.16
1988	Public notification of violators/Federal sewage pretreatment standards	environment	MWRA insulated from Prop. 2 1/2	360 C.M.R. 10.045
1988	Installation of backflow prevention devices/muni buildings	environment	pre-1981	310 C.M.R. 22.22
1988	Sanitary landfill expansion requirements	environment	pre-1981	310 C.M.R. 19.00
1988	Solid Waste Act/acid gas scrubbers-3% tipping fee	environment	indirect costs	St. 1987, c. 584
1988	Oil/hazardous material releases into the environment	environment	pre-1981	M.G.L. c. 21E, § 9

Year	Issue	Type	Outcome	Citation
1988	Health insurance benefits/muni employees	municipal employment	Art. 115	St. 1987, c. 363, 394, 628, 683, 711
1988	Compensation/Local Assessment Committee Members	municipal employment	pre-1981	St. 1985, c. 616
1988	Dispute resolution for fire dept. employees	municipal employment	pre-1981	St. 1987, c. 589
1988	Municipal economic development planning requirements	municipal government	condition of acceptance of State grants	HB 2777
1988	Application forms/liquor licenses	municipal government	incidental costs	204 C.M.R. 2.00
1988	Rate Setting Comm./submit cost report from municipal ambulance providers	municipal government	local option	114.3 C.M.R. 27.00
1988	Home ownership opportunity (HOP) program	municipal government	pre-1981	760 C.M.R. 37.00
1988	Interpreter services for the deaf	municipal government	federal mandate	St. 1973, c. 504
1988	MWRA water and sewer rates	municipal government	indirect costs	St. 1984, c. 372, § 10(a)
1988	MWRA Renegotiation of Water Supply Contracts	municipal government	MWRA insulated from Prop. 2 1/2	St. 1984, c. 372
1988	Low and moderate income housing	municipal government	pre-1981	M.G.L. c. 40B, §§ 20, 21
1988	Upgrading of local Ambulance Services	public health	local acceptance	105 C.M.R. 170.00
1988	Heat sealing of drug evidence	public safety	no additional costs imposed	State Drug Analysis Lab Protocol
1988	Disposal of dead deer killed on local roads	public safety	pre-1981	Division of Law Enforcement Letter Permit
1988	Increased fines for motor vehicle violations	public safety	indirect costs	St. 1988, c. 202
1988	Auto fire reports and investigations	public safety	pre-1981	St. 1987, c. 44
1989	Extending workers' compensation to certain school employees	municipal employment	Art. 115	SB 113

Year	Issue	Type	Outcome	Citation
1989	Regulating public employee retirement in Massachusetts	municipal employment	Art. 115	St. 1987, c. 697, § 64
1989	Providing nutritionally balanced meals to detainees	public safety	Federal Constitutional requirement	SB 631
1989	Removal of asbestos in public schools	environment	federal mandate	Public Law 99-519 (AHERA)
1989	Drinking water quality—volatile organic compounds (VOCs)	environment	federal mandate	310 C.M.R. 22.07
1989	Removal and disposal of asbestos/demolition and renovation operations	environment	federal mandate	310 C.M.R. 7.15
1989	Preventing benefits discrimination/providing benefits to lower paid employees	municipal employment	federal mandate	1986 Federal Tax Reform Act, § 89
1989	Consumer notifications—drinking water contamination	public health	federal mandate	310 C.M.R. 22.16
1989	Testing of ash for contaminants/private owned solid waste incinerators	environment	indirect costs	M.G.L. c. 21H, § 5
1989	Water Education Instruction	public health	local option	Draft legislation
1989	Medical emergency elevator regulations	public safety	local option	524 C.M.R. 17.40
1989	MWRA water and sewer rates	municipal government	MWRA insulated from Prop. 2 1/2	St. 1984, c. 372
1989	Powers of the North East Solid Waste Committee (NESWC)	environment	no additional costs imposed	SB 1135
1989	Energy conservation regulations	environment	no additional costs imposed	Ma. Board of Building Regulations, Art. 20
1989	Require mortgagees to pay set rates of interest/RE taxes held in escrow	municipal government	no additional costs imposed	HB 529
1989	Prepaid property taxes by mortgagees	municipal government	no additional costs imposed	HB 4635
1989	Property taxes-plastic covered greenhouses	municipal government	no additional costs imposed	HB 3322

Year	Issue	Type	Outcome	Citation
1989	Cost of hiring attorney to prosecute certain delinquency cases	municipal government	no additional costs imposed	Massachusetts Trial Court orders
1989	Regulating pupil transportation to extracurricular activities	public safety	no additional costs imposed	M.G.L. c. 90, § 7D
1989	Medical expense deductions/Property tax deferral program	municipal government	no property tax revenue loss would result	HB 4789
1989	Real property classification/child care facilities	municipal government	no property tax revenue loss would result	HB 3413
1989	Underground storage tanks/leak detection	environment	not applicable to certain aged tanks	527 C.M.R. 9.13
1989	Solid waste transfer stations	environment	pre-1981	310 C.M.R. 56.00
1989	Drinking water supply contamination protection	environment	pre-1981	310 C.M.R. 22.00
1989	Safety of reservoirs and dams	environment	pre-1981	M.G.L. c. 253, § 44
1989	Hazardous waste facility siting	environment	pre-1981	St. 1980, c. 508
1989	Medical screening for police recruits ("The Heart Law")	municipal employment	pre-1981	M.G.L. c. 32, § 94
1989	Massachusetts Tort Claims Act	municipal government	pre-1981	M.G.L. c. 258, §§ 1-11
1989	Provision of Veterans Services by cities and towns	municipal government	pre-1981	M.G.L. c. 115, § 4
1990	Federal prisoner voting rights	elections	court decision	St. 1984, c. 39
1990	Backflow prevention devices	environment	pre-1981	310 C.M.R. 22.22
1990	Employment Security Law	municipal employment	incidental costs	SB 1515
1990	Standard for administrative hours/intermediate care facilities	municipal employment	local option	310 C.M.R. 22.22
1990	Middlesex County Retirement Board/calculation of employee pensions	municipal employment	local option	St. 1987, c. 697, § 64

Year	Issue	Type	Outcome	Citation
1990	Municipalities required to provide funding for police career incentive program	municipal employment	pre-1981	M.G.L. c. 41, § 108L
1990	Recognizing Armed Services veterans	municipal government	incidental costs	SB 563
1990	Providing uniformity in certified payroll records	municipal government	incidental costs	SB 1160
1990	Middlesex County assessments on certain cities and towns	municipal government	legislative override of the Local Mandate Law	St. 1990, c. 150, § 2
1990	Creating a trial by mail system to adjudicate parking tickets	municipal government	local option	St. 1989, c. 204
1990	Expenses of the State Reclamation Board	municipal government	no additional costs imposed	St. 1989, c. 653
1990	Municipal borrowing in anticipation of state payments	municipal government	no additional costs imposed	St. 1990, c. 70, § 5
1990	An Act relative to regional health districts	public health	local option	SB 502
1990	Regulations concerning drinking water contamination	public health	federal mandate	310 C.M.R. 22.16
1990	Child lead paint poison prevention	public health	pre-1981	105 C.M.R. 460.00
1990	Police/fire personnel—first aid and CPR training	public safety	pre-1981	105 C.M.R. 171.00
1991	County agricultural school tuition charges	education	County Agricultural schools not protected under LML	St. 1991, c. 6, § 82; c. 138, § 215
1991	School Choice	education	legislative regulation of state aid for education	St. 1991, c. 6, §§ 23 and 85; c. 145, § 14
1991	State Special Education plan	education	federal mandate	603 C.M.R. 28.322
1991	Special Education—third party billing	education	federal mandate	603 C.M.R. 28.201.3
1991	Special Education—extended school year	education	federal mandate	603 C.M.R. 28.322.13

Year	Issue	Type	Outcome	Citation
1991	Governing the operation/maintenance of private Special Education schools	education	indirect costs	603 C.M.R. 18.00
1991	Governing tuition rates/Special Education students attending private schools	education	indirect costs	114.40 C.M.R. 9.00
1991	Elimination of back billing for foster home pupils	education	no additional costs imposed	603 C.M.R. 28.202
1991	Initiative Petition on the Nov. 1990 state ballot	elections	incidental costs	St. 1990, c. 269
1991	Environmental protection/water sampling	environment	federal mandate	EPA 40 C.F.R. 141.24
1991	Environmental civil administrative penalties	environment	costs due to noncompliance	St. 1985, c. 95
1991	Agricultural impact assessments	environment	incidental costs	St. 1990, c. 150, § 260
1991	Environmental "lifeline" pricing system guidelines	environment	no additional costs imposed	St. 1989, c. 275
1991	Environmental requirements/South Essex Sewage District	environment	South Essex Sewage District not protected under LML	M.G.L. c. 21, §§ 26-53
1991	An Act relative to Conservation Commissions	environment	incidental costs	HB 5541
1991	Environmental protection/compliance assurance fees	environment	municipalities exempt	310 C.M.R. 4.00
1991	Workers' Compensation public employee trust fund	municipal employment	local option	St. 1985, c. 572
1991	Educational fees imposed on police cadets	municipal employment	no additional costs imposed	St. 1991, c. 138, item 8200-0200
1991	Employer's quarterly report to state Dept. of Revenue of wages paid	municipal government	incidental costs	St. 1983, c. 233
1991	The Philanthropic Giving Act	municipal government	indirect costs	St. 1985, c. 761
1991	County assessments/county jails and houses of correction	municipal government	LML offers no protection from County Government assessments	St. 1991, c. 138, item 1599-3658



Year	Issue	Type	Outcome	Citation
1991	Certain bidding requirements/Uniform Procurement Act	municipal government	municipalities exempt	St. 1991, c. 138, §§ 110-112
1991	Gas tax increase	municipal government	no additional costs imposed	St. 1990, c. 121
1991	Administrative costs for municipal light companies to collect taxes	municipal government	public entity engaging in private activity	St. 1990, c. 150
1991	Health Security Act/Municipal Light Departments	municipal government	public entity engaging in private activity	St. 1988, c. 23
1991	Handicapped accessibility/open meeting law	municipal government	federal mandate	HB 2692
1991	Berkshire County assessment above 2.5% cap	municipal government	legislative override of c. 59 assessment cap	St. 1991, c. 138, item 1599-3658
1991	County assessments/mosquito control	municipal government	legislative override of c. 59 assessment cap	St. 1991, c. 138, item 2520-0100
1991	Property tax exemptions/charitable mental health corporations	municipal government	no additional costs imposed	HB 2755
1991	Protection of abused persons	public safety	pre-1981	St. 1990, c. 403
1992	State Highway Dept. request/replace 'Slow Children' street signs with 'Children' signs	public safety	local option	State Highway Dept. guidelines
1992	Federal Juvenile Justice and Delinquency Prevention	public safety	federal mandate	M.G.L. c. 119, § 39H
1992	Obtaining evidence of Workers' Compensation insurance	municipal employment	incidental costs	M.G.L. c. 152, § 25C
1992	Milk price subsidies	municipal government	indirect costs	M.G.L. c. 94A, § 11
1992	Insurance of elderly government employees	municipal employment	local option	M.G.L. c. 32A, § 10B
1992	Non-resident post-secondary vocational ed. programs	education	no additional costs imposed	St. 1984, c. 424
1992	Land-use restrictions/ Metro Watershed Protection Act	environment	no additional costs imposed	St. 1992, c. 36

Year	Issue	Type	Outcome	Citation
1992	Home Improvement Contractor Law/permit granting and inspection duties	public safety	pre-1981	M.G.L. c. 142A
1992	Braille Literacy	education	federal mandate	Draft legislation
1992	Promoting payment of Arbitration Awards	municipal employment	incidental costs	HB 3327
1992	Including AIDS/HIV prevention education in public schools	public health	incidental costs due to federal/state assistance	HB 2800
1992	Elimination of the Board of Conciliation and Arbitration	municipal employment	No pre-Prop. 2 1/2 State duty to provide Labor Mediation Aid	HB 5330, §§ 112 and 282
1992	Elimination of state property appraisal software and tech support to cities/towns	municipal government	voluntary participation	HB 5700, § 396
1992	State Plumbing Code/underground injection control	environment	federal mandate	248 C.M.R. 2.09
1992	DPW utility/highway access permit fees	public safety	Municipal exemption provided	801 C.M.R. 4.02
1992	Municipal duty to survey certain premises for illegal plumbing cross connections	environment	pre-1981	310 C.M.R. 22.22
1992	AFDC rental housing code inspection requirements	public health	pre-1981	106 C.M.R. 306.660
1992	Law Enforcement Agency telecommunications user fees	public safety	voluntary participation	803 C.M.R. 3.01, 3.02
1993	Special Education	education	federal mandate	34 C.F.R. 300
1993	Education Reform Act	education	Legislative Override of Local Mandate Law	St. 1993, c. 71, § 67
1993	County expenditures/Corrections and Registries of Deeds	municipal government	Legislative Override of M.G.L. c.59, § 20A	St. 1993, c. 64D, § 12

Year	Issue	Type	Outcome	Citation
1993	County expenditures for Education	municipal government	Legislative Override of M.G.L. c.59, § 20A	St. 1991, c. 6, § 82
1993	Health Insurance coverage for public school teachers	municipal employment	local option	St. 1992, c. 250
1993	Health Security Act as it applies to Municipal Gas/Electric Plants	municipal employment	local option to operate gas/electric plants	St. 1988, c. 23, § 46
1993	Police protection of abused persons	public safety	pre-1981	M.G.L. c. 209A, § 6
1993	Binding Arbitration	municipal employment	Art. 115 of the Ma. Constitution	HB 378, 973, 1182
1993	Retirement Law classification of fire apparatus technicians	municipal employment	Art. 115 of the Ma. Constitution	Draft legislation
1993	Drinking water quality testing requirements	environment	federal mandate	310 C.M.R. 22.00
1993	Elevator regulations	public safety	federal mandate	524 C.M.R. 17.37 (2)
1993	Closure of unlined landfills	environment	Norfolk court decision	310 C.M.R. 19.022
1993	State Sanitary Code—subsurface sewage disposal systems	environment	pre-1981	310 C.M.R. 15.00
1993	Plumbing cross connection regulations	environment	pre-1981	310 C.M.R. 22.22
1993	Lead poisoning and control regulations	public health	pre-1981	105 C.M.R. 460.000
1993	State rabies control regulations	public health	pre-1981	330 C.M.R. 4.03
1994	Indemnification of city and town police officers	municipal employment	Art. 115 of the Ma. Constitution	HB 2272
1994	Calculation of retirement benefits/members of public retirement systems	municipal employment	Art. 115 of the Ma. Constitution	HB 5515
1994	Legal costs/civil service disciplinary actions	municipal employment	Art. 115 of the Ma. Constitution	M.G.L. c. 31, § 45

Year	Issue	Type	Outcome	Citation
1994	Commission to study mandatory training for municipal firefighters	municipal employment	Art. 115 of the Ma. Constitution	St. 1993, c. 110, § 382
1994	Computer format changes/municipal potential juror list programs	municipal government	court decision	Office of the Jury Commissioner regulations
1994	Proposed extension of the public school day	education	Legislative Override of Local Mandate Law	603 C.M.R. 27.00
1994	Early retirement incentive benefits	municipal employment	local option—municipal retirement systems are insulated from Prop. 21/2	HB 5221
1994	Preservation of equine agriculture in the Commonwealth	municipal government	no additional costs imposed	SB 949
1994	Special state primary and general elections	elections	pre-1981	M.G.L. c. 53, § 43
1995	State reimbursement of Regional School District pupil transportation costs	education	pre-1981	M.G.L. c. 71, § 16C
1995	Tuition rates at private special needs schools	education	pre-1981	SB 1996, item 1104-1000
1995	Printing of ballot question summary sheet/1994 state election	elections	incidental costs	St. 1983, c. 129
1995	Federal Safe Drinking Water Act/assessments on public and private water suppliers	environment	federal mandate/assessments collected from water users	M.G.L. c. 21A, § 18A
1995	Equal Employment—health insurance benefits for public sector employees/same-sex domestic partners	municipal employment	Art. 115 of the Ma. Constitution	SB 1332
1995	Retirement rights of certain municipal employees	municipal employment	local acceptance of state retirement statute	St. 1994, c. 314
1995	Increasing annual benefit for survivors of former municipal employees	municipal employment	Art. 115 of the Ma. Constitution	HB 4704

Year	Issue	Type	Outcome	Citation
1995	Standards for safes and vaults used to safeguard public records	municipal government	local option to implement new standards	Draft specifications for safes and vaults
1996	Requiring health insurance contributions from Norfolk County Agricultural High School	education	County Agricultural Schools not covered under Local Mandate Law	St. 1991, c. 6, § 82
1996	Extended Public School Day	education	Legislative Override of Local Mandate Law	603 C.M.R. 27.00
1996	Special election costs	elections	pre-1981	Ma. Constitution/ Art. 24
1996	Proposal for Special Elections/Vacancies in certain County Offices	elections	no additional costs imposed	St. 1996, c. 151
1996	Landfill Site Assignments	environment	pre-1981	M.G.L. c. 111, § 150A
1996	Water Supply-permit to operate new water supply well	environment	pre-1981/costs borne by water users, not a cost imposed on local government	M.G.L. c. 111, § 160
1996	The Rivers Protection Act/environmental review of proposed development	environment	no additional costs imposed	St. 1996, c. 258
1996	Minimum wage increase-city and town poll workers	municipal employment	state Minimum Wage Law does not apply to municipal employees	M.G.L. c. 151, § 1A
1996	Disability retirement systems/early intervention programs/rehabilitation	municipal employment	indirect costs	St. 1996, c. 306
1996	Sexual harassment, training in the workplace	municipal employment	incidental costs	St. 1996, c. 278
1996	Property tax exemptions for LLCs	municipal government	local option to implement LLC property tax exemption	HB 6209

Year	Issue	Type	Outcome	Citation
1996	Licensing of municipal tree wardens/application of pesticides	municipal government	local option to create position of tree warden	SB 1082
1997	Federal Occupational Safety and Health Act standards/municipal employees	municipal employment	no additional costs imposed	draft regulations
1997	Changes in the Ma. Teachers' Retirement Board payroll reports	municipal employment	incidental costs	807 C.M.R. 5.00
1997	Health insurance costs for municipal retirees	municipal employment	Art. 115 of the Massachusetts Constitution	M.G.L. c. 32B
1997	Community Development Block Grants	municipal government	no additional costs imposed	federal HUD grant program
1997	Sale of leased town-owned land	municipal government	no additional costs imposed	M.G.L. c. 39-41
1997	State DPH increased Ambulance Service and EMT fees	public health	local option to provide ambulance services	105 C.M.R. 170.00
1998	Decertification of Punch Card Voting Equipment	elections	pre-1981	950 C.M.R. 50.5
1998	Medical/fitness standards for Police and Firefighters	municipal employment	local option to accept state law re: retirement systems	draft regulations
1998	Uncompensated healthcare surcharge for uninsured/underinsured persons	municipal government	indirect	St. 1997, c. 47
1998	Taxation of certain limited liability companies (LLCs)	municipal government	no additional costs imposed	HB 3949
1998	Veterans' Agent training costs	municipal government	pre-1981	FY 97 state budget, § 355
1999	An Act establishing wireless enhanced 911 services	public safety	no additional costs imposed	SB 1752
1999	An Act providing for HIV testing for at-risk Police Officers	public safety	no additional costs imposed	SB 1069
1999	Early Intervention Plans for injured employees	municipal employment	Art. 115 of the Massachusetts Constitution	St. 1998, c. 252

Year	Issue	Type	Outcome	Citation
1999	Property tax exemptions to surviving spouses of disabled veterans	municipal government	pre-1981	SB 1534
1999	Massachusetts Bay Transit Authority (MBTA) new assessments	municipal government	Legislative Override of Local Mandate Law	St. 1999, c. 127, § 151
1999	SPED services to pupils attending private schools at private expense	education	pre-1981	Draft legislation
1999	Pension Costs—abolishing Middlesex and Hampden Counties	municipal employment	local option to accept state law re: retirement systems	St. 1998, c. 300
2000	Audit of school district financial records	education	Legislative Override of Local Mandate Law	603 C.M.R. 10.10
2000	Proposed amendment to the Quinn Law re: advanced education degrees for full-time police officers	municipal employment	Art. 115 of the Massachusetts Constitution and local option law	SB 1275
2000	An Act Regulating the retirement benefits of municipal police officers	municipal employment	Art. 115 of the Massachusetts Constitution	HB 4524
2000	MBTA new assessments—City of Lowell	municipal government	Legislative Override of Local Mandate Law	St. 1999, c. 127, § 151
2000	MBTA new assessments—Town of Halifax	municipal government	Legislative Override of Local Mandate Law	St. 1999, c. 127, § 151
2000	Notification of pet owners of cats and dogs killed in auto accidents	public safety	incidental costs	SB 2068
2001	Motor vehicle inspection standards	environment	Legislative Override of Local Mandate Law	St. 1997, c. 210
2001	Health insurance costs for teachers electing Early Retirement Plus	municipal employment	no additional net costs imposed	St. 2000, c. 114
2001	Recording fees at Registries of Deeds: Community Preservation Act	municipal government	pre-1981	St. 2000, c. 267
2001	The Pioneer Valley Regional Transit Authority (PVRTA)	municipal government	PVRTA not a city or town	FY 01 state budget, item 6005-0015

Year	Issue	Type	Outcome	Citation
2001	Licensing and inspections of body art establishments	public health	no additional costs imposed	SB 1965
2001	An Act requiring notification to Department of Public Health (DPH) for certain school construction projects; state recommendation to include school-based health centers within project	public health	condition of receiving state school building assistance	SB 1981
2002	School Aid-Foundation Budget "adjustment aid"	education	OSA recommended Legislature support Foundation Budget Review Commission proposal to allocate "adjustment aid"	M.G.L. c. 70
2002	An Act Relative to the Curriculum in the Public Schools/Dissection of animals	education	no cost options available to school districts	HB 4409
2002	Teacher induction programs	education	Legislative Override of Local Mandate Law	603 C.M.R. 7.12
2002	Training for plumbing and gas fitting inspectors	municipal employment	Legislative Override of Local Mandate Law	St. 2000, c. 370
2002	An Act Relative to the inspection and construction/reconstruction of dams	public safety	generally applicable state mandate/ pre-1981	SB 2092
2003	State Solid Waste Management Guidance Document	environment	OSA supported bill to subject DEP guidance documents to same administrative procedures required of draft regulations	SB 1213
2003	Department of Revenue E-government initiative	municipal government	incidental costs	DOR bulletin 2003-12



Year	Issue	Type	Outcome	Citation
2003	Criminal Offender Record Information Checks (CORI)	public safety	no additional costs imposed; school districts exempt from payment of fee to state Criminal History Systems Board	St. 2002, c. 385
2004	Education Reform-Minimum local contributions to school spending	education	Legislative Override of Local Mandate Law	M.G.L. c. 70
2004	Education Reform-cap on Municipal Revenue Growth Factor	education	Legislative Override of Local Mandate Law	M.G.L. c. 70
2004	DEP Annual Compliance Assurance Fee/fuel storage tank oil and hazardous material release	environment	Legislative Override of Local Mandate Law	M.G.L. c. 21E
2004	Health Insurance Law-increased caps for coverage of early intervention services	municipal employment	voluntary acceptance of health insurance statute	M.G.L. c. 32B
2004	Health Insurance Law-required coverage for qualified clinical trials for cancer treatment	municipal employment	voluntary acceptance of health insurance statute	M.G.L. c. 32B
2004	Analysis to determine whether interim adjustments to property values are warranted	municipal government	pre-1981	DOR guidelines
2004	An Act to improve fire safety in the Commonwealth	public safety	no additional costs imposed	St. 2004, c. 304
2004	An Act to protect the public from condemned vicious dogs	public safety	pre-1981	HB 1439
2005	An Act relative to the installation of carbon monoxide detectors in residential bldgs.	public safety	no additional costs imposed	SB 2037
2005	Legislative proposal re: ski helmets	public safety	no additional costs imposed	Draft legislation
2006	Increase in the rate of reimbursement to parents who transport their SPED children	education	pre-1981	603 C.M.R. 28.07 (6)

Year	Issue	Type	Outcome	Citation
2006	Title 1 of the federal No Child Left Behind Act that requires Supplemental Education Services	education	federal mandate	Title 1 of the federal No Child Left Behind Act
2006	National Pollutant Discharge Elimination System (NPDES) permit provisions	environment	federal mandate	33 U.S.C. 1251 ET SEQ
2006	Death benefits for survivors of certain Volunteer Public Safety Personnel	municipal employment	Legislative Override of Local Mandate Law	St. 2005, c. 125
2006	Contributory Group Insurance for municipal employees	municipal employment	no additional costs imposed	M.G.L. c. 32B, §§ 18 and 19
2006	Municipal Waterways Improvement and Maintenance Funds	municipal government	DLM completed survey study of municipal compliance with statutory boat excise tax and mooring fee collections	M.G.L. c. 40, § 5G; c. 60B, § 2; and c. 91, § 10A
2006	Property tax reduction and the state minimum wage/qualified senior citizens who do volunteer work in local government	municipal government	local option	St. 2006, c. 271
2006	Reduce Asthma/Requiring use of safer alternatives to cleaning products	public health	incidental costs	HB 5018
2006	Department of Public Safety elevator regulations	public safety	no mandate; generally applicable	524 C.M.R. 17.16 (24)
2007	Owners to have their dams professionally inspected periodically and to submit inspection reports to state ODS	public safety	law is generally applicable to public/private owners of dams	M.G.L. c. 253, §§ 44-48
2008	1/12 budgets re: Regional School Districts that do not agree on an operating budget for the district	education	local option to form a regional school district	M.G.L. c. 71, § 16B
2008	Cost of programming Automark voting equipment for local elections for handicapped voters	elections	state and federal Constitutional requirement	Title III of the federal Help America Vote Act

Year	Issue	Type	Outcome	Citation
2008	An Act Providing Access to Affordable, Quality, Accountable Health Care	municipal employment	law that is generally applicable across the private and public sectors	St. 2006, c. 58
2008	November 2008 Ballot Question 3, Prohibiting Dog Racing in the Commonwealth	municipal government	Local Mandate Law does not apply to citizens' ballot initiatives	November 2008 Ballot Question 3
2008	Regulations governing excavation and trench safety	public safety	generally applicable	520 C.M.R. 14.00
2008	Enhanced 911 Emergency Telecommunications Systems	public safety	local option law	St. 1990, c. 291, ss. 8 and 9
2009	November 2008 Ballot Question 3, Prohibiting Dog Racing in the Commonwealth, re: City of Revere	municipal government	Local Mandate Law does not apply to citizens' ballot initiatives	November 2008 Ballot Question 3
2009	Determining a city or town's minimum required local contribution to the support of public schools	education	Legislative Override of Local Mandate Law	M.G.L. c. 70
2010	Regulations requiring the use of accessible voting equipment at all elections	elections	federal law	950 C.M.R. 51.02(6)
2010	Extended Unemployment Benefits	municipal employment	Art. 115 of the Massachusetts Constitution	St. 2009, c. 30, § 45
2010	Change in the State Human Resources Division—civil service procedures	municipal employment	participation in the civil service system is a local option	M.G.L. c. 31
2010	Ethics Reform Act of 2009	municipal employment	incidental costs	St. 2009, c. 28
2011	Apportionment of the cost of health insurance for certain retirees	municipal employment	no additional costs imposed	M.G.L. c. 32B, § 9A½
2011	Amendments to the Open Meeting Law	municipal government	incidental costs	M.G.L. c. 30A, §§ 18–25
2011	Massachusetts Department of Correction mitigation payments for MCI Cedar Junction	municipal government	no additional costs imposed	St. 1953, c. 591

Year	Issue	Type	Outcome	Citation
2011	Minimum standards for bathing beaches (State Sanitary Code)	public health	incidental costs	105 C.M.R. 445.00
2011	Chemical Safety Control Strategy Requirements/state Drinking Water Program	public health	federal mandate/ petitioner is a water district, not a city or town	DEP's Guidelines and Policies for Public Water Systems
2011	An Act relative to fire safety in the Commonwealth/liquor licenses, State Building Code	public safety	pre-1981	St. 2004, c. 304
2011	Retro-reflectivity standards for traffic signs	public safety	federal mandate	Manual on Uniform Traffic Control Devices, Section 2A.09
2012	Change in the Date for the September 2012 State Primary Election	elections	Legislative Override of Local Mandate Law	St. 2011, c. 171, § 8A
2013	Minimum local contributions to the support of public schools	education	Legislative Override of Local Mandate Law	M.G.L. c. 70, § 6
2013	Vocational School Non-Resident Tuition	education	pre-1981	M.G.L. c. 74, § 7C
2013	Non-Resident Vocational School Transportation	education	pre-1981	M.G.L. c. 74, § 8A
2013	Regulations Relative to Storm Water Management	environment	federal mandate	310 C.M.R. 10.00 and 314 C.M.R. 3.00
2013	Reporting of Other Post-Employment Benefits for retirees to PERAC	municipal employment	incidental costs/ local option to incur OPEB expenses	St. 2011, c. 68, § 57

Year	Issue	Type	Outcome	Citation
2013	Fingerprinting and background checks of certain school employees	municipal employment	no additional costs imposed/ fee for state security check imposed on employee/ incidental administration expenses	M.G.L. c. 71, § 38R
2013	An Act Further Regulating Animal Control	public safety	pre-1981	St. 2012, c. 193
2013	Fees for Certificates of Inspection of Boilers and Pressure Vessels	public safety	generally applicable state requirement	St. 2011, c. 68, § 104
2014	Mandated National and International Academic Assessments	education	Legislative Override of Local Mandate Law; also incidental administration expenses	St. 1993, c. 71, § 29
2014	Hiring a full-time administrative assistant to the municipal office of Veterans' Services	municipal government	local option	M.G.L. c. 115
2014	Emergency hotel/motel stays by homeless veterans' families	municipal government	pre-1981; also state reimbursement for emergency hotel/motel stays provided	M.G.L. c. 115
2014	Criminal history checks for certain school employees who transfer between school districts	public safety	local option to perform additional background check	St. 2012, c. 459, § 7
2014	An Act Further Regulating Animal Control	public safety	pre-1981	St. 2012, c. 193, § 32
2015	Guidelines for Veterans' Service Districts	municipal government	local option to form a Veterans' Service District	M.G.L. c. 115

Year	Issue	Type	Outcome	Citation
2015	Relative to Firearms Licensing in the Commonwealth	public safety	pre-1981/ state reimbursement of local police department gun license processing increased	M.G.L. c. 140, §§ 129B and 131
2015	Bailing Provisions Under the Domestic Violence Act	public safety	pre-1981	St. 2014, c. 260
2015	The Municipal Police Training Committee's (MPTC) Firearms Qualifications	public safety	no additional costs imposed	MPTC required standards