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# Assessment Administration: Law, Procedures and Valuation

## Module 0 – Introduction

Click the TOC icon located on the bottom right of the window to **Hide** or **Display** the Table of Contents.

**Note:** At the top of the TOC is a search field. You can search for items listed in the table of contents and then jump to that section when reviewing content. However, you must complete each Self Assessment Quiz at the end of each lesson in order to move to the next lesson or search for topics in upcoming lessons.

## Division of Local Services

Click the button to reference  
the Introduction of the  
DLS 101 Handbook

DLS  
101  
Handbook



## Welcome to Course 101

### Welcome to Course 101 – Assessment Administration: Law, Procedures and Valuation

Module	Module Name	Module Content		Learning Assessment	
		Launch Link	Completed	Launch Link	Completed
0	101 Introduction	Take Module	--	--	--
1	Assessment Administration	Take Module	--	--	--
2	Mass Appraisal	Take Module	--		
3	Proposition 2 1/2	Take Module	--		
4	Property Tax Classification	Take Module	--		
5	Setting Tax Rate	Take Module	--		
6	Property Tax Abatements	Take Module	--		
7	Property Tax Exemptions	Take Module	--		
8	Personal Property	Take Module	--		
9	Motor Vehicle Excise	Take Module	--		



The screenshot shows the DLS 101 Assessment Administration course interface. The sidebar on the left contains a navigation menu with the following items: 1. Welcome, 2. Module 2: Orientation Working with the RA, 3. Setting Mass App Tax, 4. Overview, 5. Property Valuation, 6. Market Value, 7. Determining Mass Appraisal, 8. Computer Assisted Mass Appraisal System, and 9. Lesson 1: Knowledge Checks. The main content area displays the course title "Assessment Administration: Law, Procedures and Valuation" and the module title "Module 0 – Introduction". A message at the bottom of the main content area reads: "Once you have completed the lessons, right of the module, you will be able to take the final exam." A "Division of Local Services" logo is in the bottom right corner, and a red "Next" button is visible.



## Target Audience

Course 101 is the basic training course provided by the Division of Local Services for:

- **Assessors**
- **Assistant assessors**
- **Other assessing personnel**

(All personnel responsible for valuing property for local tax assessments)

All assessors must complete Course 101

- **Training Requirements (by MGL)**
  1. Must complete all 10 course modules
  2. Must pass all module Learning Assessments
- **Timeframe**
  - Within 2 years of original election or appointment

**Note:** If requirements not met:

- Assessors are not qualified to perform the statutory duties of their office



## Course 101 Overall Goals

### GOALS



- Provide assessors with a basic understanding of their **roles** as municipal finance officers
- Provide a basic understanding of important **assessment administration and mass appraisal concepts**
- Acquaint assessors with the **role of the Division of Local Services (DLS) and additional resources available**



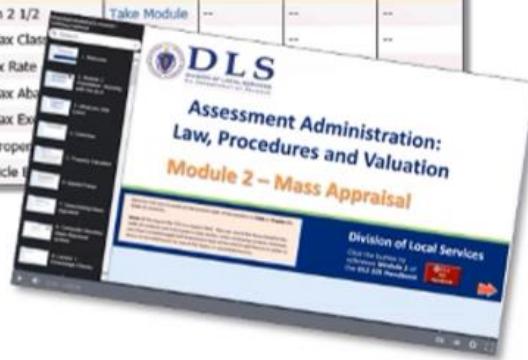
## Historical Perspective



- Course offered 3 time a year – regionally
  - 6 sessions over one week (or evening sessions over 6 week period)
  - Participants required to attend 5 of the 6 sessions



Module	Module Name	Module Content		Learning Assessment	
		Launch Link	Completed	Launch Link	Completed
0	101 Introduction	<a href="#">Take Module</a>	12/27/2017	--	12/27/2017
1	Assessment Administration	<a href="#">Take Module</a>	12/26/2017	--	12/27/2017
2	Mass Appraisal	<a href="#">Take Module</a>	--	--	--
3	Proposition 2 1/2	<a href="#">Take Module</a>	--	--	--
4	Property Tax Classes				
5	Setting Tax Rate				
6	Property Tax Abatements				
7	Property Tax Exemptions				
8	Personal Property				
9	Motor Vehicle Tax				



- 24 hour self-paced online access

## How to Take this Course



Skip to main content

Division of Local Services Gateway

The Official Website of the Massachusetts Department of Revenue

Mass.gov

Help | My Profile | Logout  
Logged In: Paul Doe

**Directory**

**Local Official Directory**

- Search
- Edit Jurisdiction
- Add/Edit Department
- Add/Edit Person/Position

**Assessor Management**

- Assessor Trainee Search
- Assessor Certification
- Course 101 Details
- Reports

**Assessor Course 101 Training**

**Directory**

**Course 101 Training**

DOR's Course 101, *Introduction to Assessment Administration: Law, Procedures and Valuation*, is required of all newly elected or appointed assessors.

Click the links below to access the course modules and learning assessments. You do not need to complete the entire course at once and you can view the material in any order. Gateway will automatically update your Course 101 Status as you progress through the course and send you a confirmation email when you have completed the entire course. The learning assessment link is only available for those learning modules that you have completed.

Module	Module Name	Module Content	Learning Assessment		
		Launch Link	Completed	Launch Link	Completed
0	101 Introduction	Take Module	--	--	--
1	Assessment Administration	Take Module	--	--	--
2	Mass Appraisal	Take Module	--	--	--
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8	Personal Property	Take Module	--	--	--
9	Motor Vehicle Excise	Take Module	--	--	--

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**Mass Appraisal** **Lesson 1: Overview and Some Definitions**

**What you Will Learn**

Lesson	Title
1	Overview & Definitions
2	Collecting and Analyzing Sales Data
3	Tax Maps
4	Property Inventory Data
5	Market Analysis
6	Valuation Methodologies
7	Reassessment Programs & Workplans

Web Browser

They fibbed about the time, (or I am dumber than I thought...or maybe both)....

Figure each module will take longer if your taking notes and trying to figure out what they just told you... lest we forget that they say each exam takes 10 mins.... Forget that you might want to go figure out the right answer for what you got wrong.... Module 0 is the easiest by far... so don't get bummed if it takes longer.... Jack

## Knowledge Check Quizzes

**Note:**

- Quiz scores are not tracked (for your use only)
- You must complete each quiz in the order that the lessons are presented.
- Table of Contents/Search restrictions
  - When using the table of contents, you will only be able to jump to topics preceding the next quiz in the module.
  - Once you've completed all the quizzes, the table of contents and search feature provide full access to all module content.

# Accessing a Module Learning Assessment

The screenshot shows the Massachusetts Department of Revenue's Division of Local Services Gateway. At the top, a progress bar indicates the completion of 7 out of 8 lessons. Below the progress bar, the main content area displays the 'Course 101 Training' page for 'Mass Appraisal'. The page includes a table showing the completion status of the module content and learning assessment. A red arrow points to the 'Completed' date for the learning assessment (2/14/2018). To the right, a separate window titled 'Module 2 Learning Assessment' provides instructions and information about what happens if the score is 70% or higher or lower. Navigation arrows are visible at the bottom right of the slide.

Lesson

1 ✓ Overview & Definitions  
2 ✓ Collecting and Analyzing Sales Data  
3 ✓ Tax Maps  
4 ✓ Property Inventory Data  
5 ✓ Market Analysis  
6 ✓ Valuation Methods  
7 ✓ Reassessments

Lesson 1: Overview & Definitions  
Lesson 2: Collecting and Analyzing Sales Data  
Lesson 3: Tax Maps  
Lesson 4: Property Inventory Data  
Lesson 5: Market Analysis  
Lesson 6: Valuation Methods  
Lesson 7: Reassessments

Division of Local Services Gateway

The Official Website of the Massachusetts Department of Revenue

Mass. gov

Directory

Local Official Directory

- Search
- Edit Jurisdiction
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Assessor Management

- Assessor Trainee Search
- Assessor Certification
- CVPR 101 Details
- Reports
- Assessor Course 101 Training

Course 101 Training

GOR's Course 101, Introduction to Assessment Administration: Law, Procedures and Valuation, elected or appointed assessors.

Congratulations, you've completed the course material for Module: **Mass Appraisal**

You are now ready to take the Learning Assessment for this module. Click the link below under continue.

Module	Module Name	Module Content	Learning Assessment
2	Mass Appraisal	Launch Link Take Module	Completed 2/14/2018 Launch Link Take Assessment

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Web Browsers

Mass Appraisal

Module 2 Learning Assessment

Instructions

This learning assessment should take approximately 10 minutes to complete. After completing the assessment, your score will be displayed. A score of 70% or higher is required to receive course credit for completing this module.

What happens if you score 70% or higher?  
When you score a score of 70% or higher, a certificate of completion will be displayed. A score of 70% or higher is required to receive course credit for completing this module.

What happens if you score below 70%?  
If you score a below 70%, you should review the module and use the table of contents to review lesson content and feel free to re-take the learning assessment again.

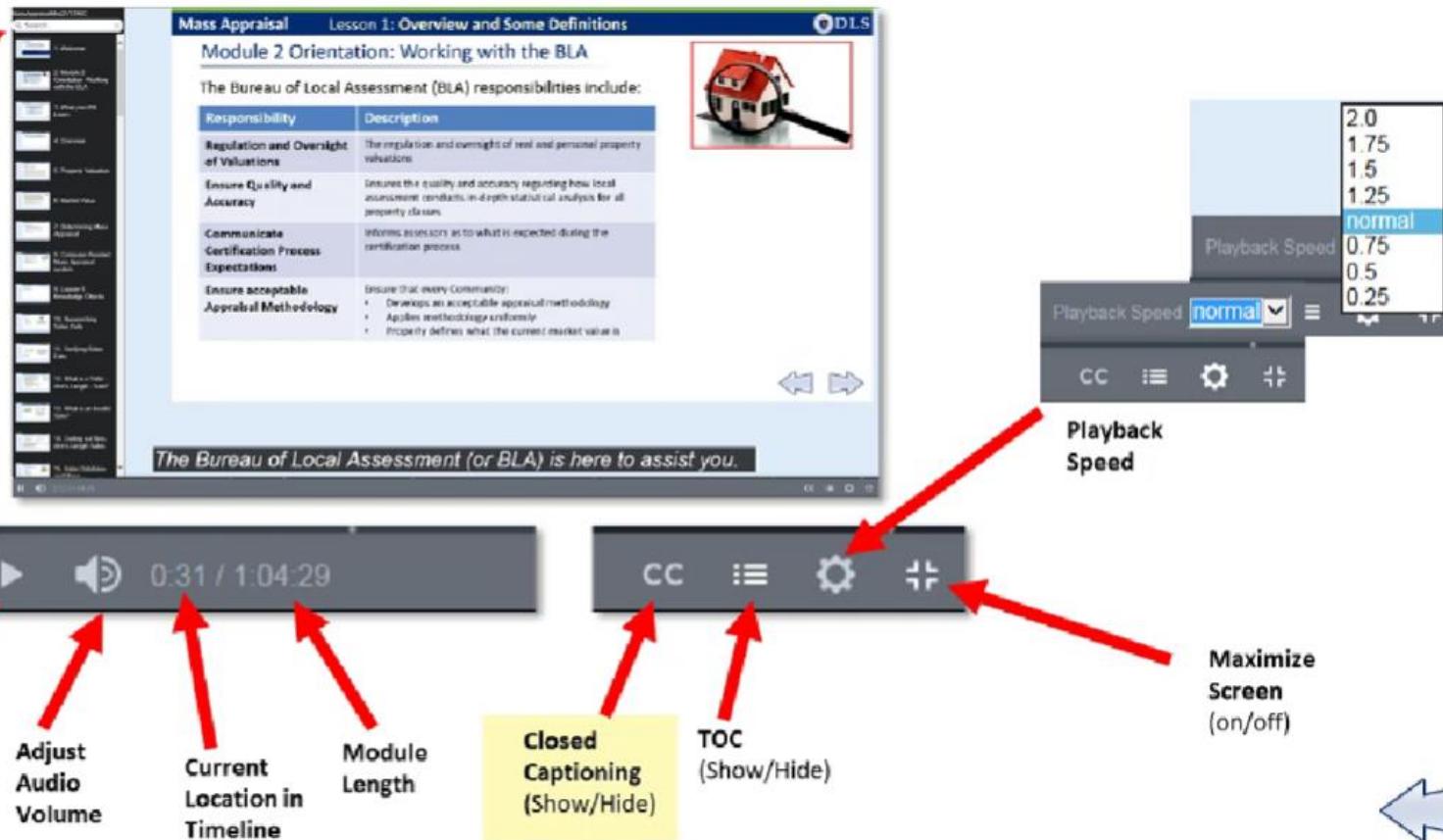
What happens if you click Cancel?  
If you click Cancel at any time during the assessment, you will exit the assessment and will not be scored and your answers will not be saved. You can then review module topics before taking the assessment again.

Cancel Assessment

Start Assessment

Note module completion date

## Other Course Features



## What you Will Learn

Lesson	Title
	Getting Started 
1	State Oversight of Local Taxation
2	Assessors as Municipal Finance Officers
3	Assessors as Public Officers

## Division of Local Services (DLS) Mission

**Mission:** The Division of Local Services (DLS) within the Department of Revenue (DOR) provides **oversight** of and **technical assistance** to cities and towns in achieving fair and equitable property taxation and efficient fiscal management.

DLS **administers and enforces** all laws relating to the valuation, classification and taxation of property by cities and towns. DLS may:

- Direct assessors to take actions to ensure fair cash value assessments
- Inspect the work of the assessors and their records
- Require reports from the assessors

**Note:** DLS cannot require you to take action on the valuation or assessment of a particular property.



## DLS Regulatory Duties

Establish assessment administration standards

- Prescribe tax forms
- Monitor revaluations and certify local assessments
- Determine Proposition 2½ levy limits
- Approve property tax rates

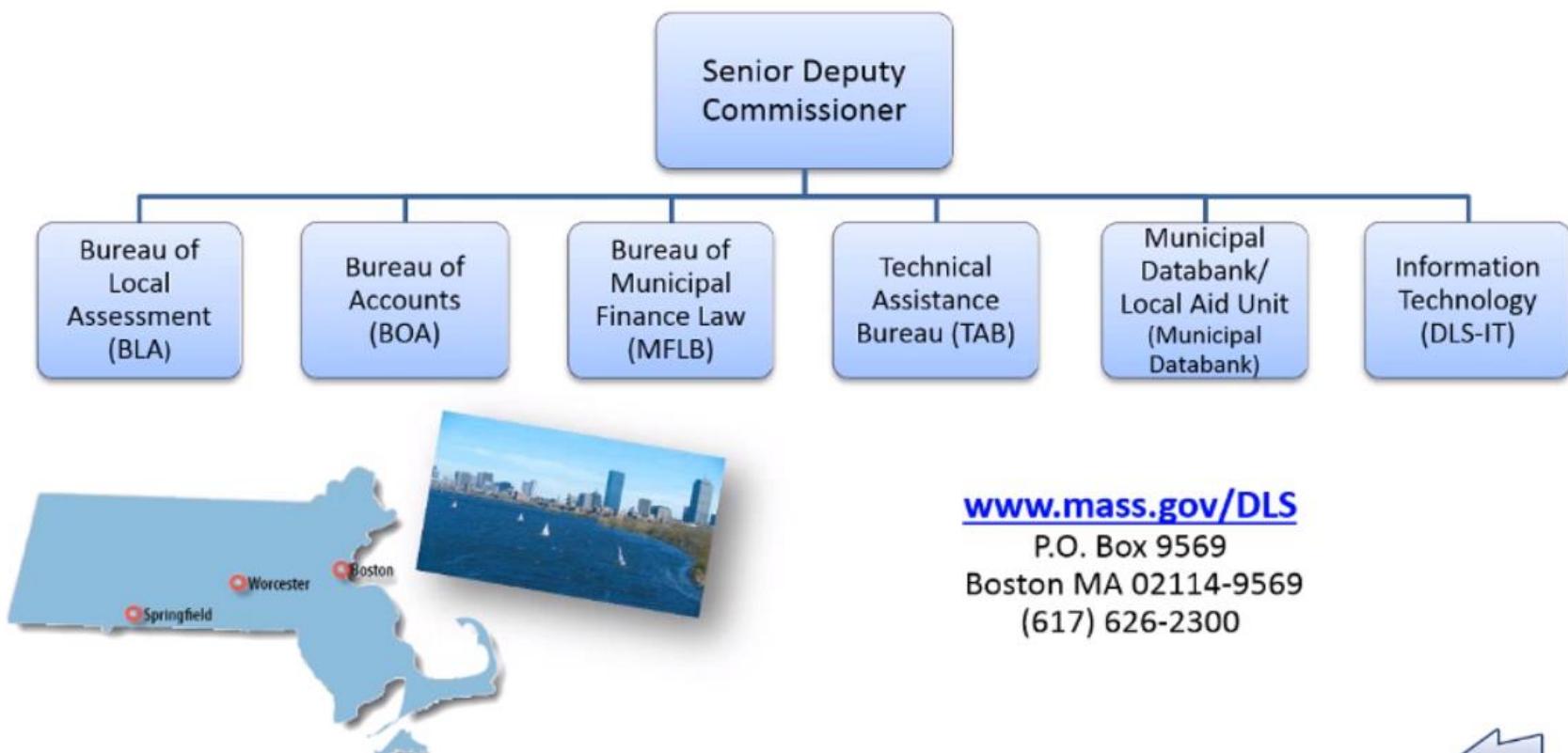


## DLS Technical Assistance

DLS provides technical assistance to assessors and local officials, including:

- Conducts training and educational programs
- Issues written guidance:
  - **Informational Guideline Releases (IGRs)**
  - **Local Finance Opinions (LFOs)**
  - Other guidance to local officials explaining local tax laws (i.e., Bulletins and Frequently Asked Questions (FAQs))
- Issues **City & Town e-newsletter** with informative notices and articles
- Maintains **Municipal Databank** of historical and comparative data on local taxes and finances

## DLS Organization



## Qualification of Assessors

You must be **qualified** to perform the **statutory duties** of an assessor and a majority of your board must be qualified to **classify property for your city or town to be able to set its tax rate.**

- You must meet the **assessment performance standard** established by DLS for the **qualification of assessors** within **2 years** of your **original election or appointment**
  - You fulfill this standard by **completing DLS Course 101 – Assessment Administration: Law, Procedures and Valuation** and **passing** all the associated **learning assessments** within the 2 years
- A **majority** of the members of your board must be qualified to classify property
  - You fulfill this requirement by **completing Module 4** of Course 101 on *Property Tax Classification* and **passing** the **learning assessment** for that module



## Team Management

Assessors are part of the **financial team** for their cities and towns.

**Cooperation and coordination** between all financial officials in local government is **essential to fiscal stability**.

As a financial team member, you need to:

- **Understand** duties of other finance officers
- **Communicate** with others by report and in person
- **Meet deadlines** and inform others of issues and concerns



## Financial Team

A "financial team" fosters the efficient operation of finance departments as a **unit** to share information and develop joint solutions throughout the annual budget process and fiscal cycle.

**Team members should include:**

- Chief executive officer
- Assessors
- Collector
- Treasurer
- Accounting officer
- Finance committee representative



**Note:** Team membership may vary by time of year or issue.



## Chief Revenue Officer

Assessors are the **chief revenue officers** of their cities and towns.

**Your role in revenue collection for your city or town is to:**

- Assess taxes on owners of real and personal property
- Assess excises in lieu of personal property taxes on motor vehicles, boats and farm animals and machinery
- Commit special assessments and betterments and delinquent municipal charges that are liens on real estate as part of the tax

***Personal property*** is movable property. It's anything that can be subject to ownership, except land.

***Real property*** is immovable property - it's land and anything attached to the land (such as a building).



## Overview of Duties – Fiscal Year Cycle



## Overview of Duties – Revenues

## Property Taxes

## Other Taxes and Collectibles



## Value Property



Assessors **value** all taxable real and personal property in their city or town at its **fair cash valuation** as of **each January 1**. The valuations are used to **distribute or allocate** the annual tax levy among taxpayers.

Valuation  
(Taxpayer Fair Share)



### Definitions:

- The **tax levy** is the amount of real and personal property taxes raised to balance the budget
- **Fair cash valuation** is the amount a willing buyer would pay a willing seller for the property in the open market
  - Fair cash value assessments ensure proportional taxation as required by the Massachusetts Constitution
  - Appraisers use three methods: sales, cost and income, to analyze the market and estimate value

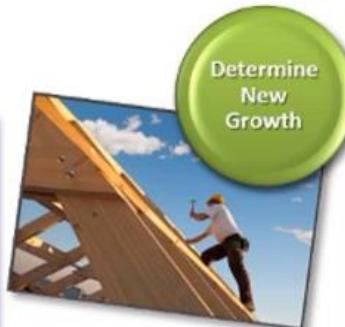
**Note:** DLS reviews a community's values every **5 years and certifies** they are at fair cash valuation.



## Determine New Growth

Assessors calculate the annual “**new growth**” **increase** in the levy limit allowed under Proposition 2½ for their city or town.

**Note:** Proposition 2½ sets a limit on your community’s annual tax levy and allows yearly increases in that limit.



### Definition:

The “**new growth**” increase is based on the **new value added** to your community’s **tax base** since the prior tax year due to new construction, and some other types of additions.

**Note:** Your office develops this information as part of completing the annual tax roll.

**Note:** You **must report** your new growth to DLS each year before setting the tax rate. DLS **cannot approve** your tax rate if you do not report your new growth.



## Set the Tax Rate

Assessors **set the tax levy and tax rate** for their city or town and the improvement districts located within the city or town.



- You oversee the preparation of the annual **tax rate recapitulation**, the “recap” and submit it to DLS for approval
  - Preparation requires coordination and cooperation among local officials to obtain the needed information and decisions
- The recap displays the community’s **entire budget plan for the fiscal year**
  - Recap **reconciles** the year’s expenditures and revenues and shows the **total assessed valuation** upon which the tax rate is set



## Abate and Exempt Taxes

Assessors act on taxpayer applications for **abatements or exemptions**.

**Note:** An abatement or exemption reduces the assessed tax.



### Abatement Requests:

- You review and **act on taxpayer applications** seeking to **abate their taxes**

**Note:** The abatement procedure is a taxpayer's only means to dispute and reduce the tax

### Exemption Requests:

- You review and **act on taxpayer applications** seeking **tax exemptions**
  - An exemption is a **full or partial forgiveness** of taxes provided to organizations and individuals
  - You determine whether they meet all eligibility requirements for the exemption
  - You file reports with DLS to receive state reimbursements for exemptions for individuals

**Note:** You **notify the taxpayer** of your decision and notify the **tax collector** and **accounting officer** of any amounts abated or exempted



## Manage Overlay

Assessors manage the **overlay account** that funds abatements and exemptions.



### Your Responsibilities:

- Ensure the overlay account has **enough** in reserve to fund anticipated abatements and exemptions, including interest owed on refunds of paid taxes, and to write off uncollectible taxes
  - You may raise funds for overlay **without an appropriation** as part of the tax levy
  - DLS reviews **adequacy of overlay** during tax rate process
- Determine whether there are **surplus funds** in the account
  - You notify accounting officer of any surplus to be transferred to **overlay surplus account**
  - Overlay surplus can be appropriated for any purpose before June 30 end of the fiscal year

**Note:** If your chief executive officer asks you to determine surplus, you must review account and notify officer whether surplus exists within 10 days.

Informational  
Guideline  
Release



## Commit Betterments and Special Assessments

Assessors **commit** original and apportioned betterments and special assessments.

**Definition:** Betterments and special assessments are **special property taxes** assessed to pay for the construction or installation of public improvements.

- You play a key role in the **collection of betterments and special assessments**
- The **cost** of the improvement is allocated to abutting properties **benefited** by the installation

**Note:** The **board or officer** (not the assessor) is in charge of the improvement, which includes the following:

- Determines the total project cost
- Allocates the cost among benefited properties
- Certifies to you the amount to be assessed on each property
- Reviews and acts on abatements from property owners
- Notifies you of amounts abated



## Commit Betterments and Special Assessments (continued)



- You **commit the certified assessments** to the tax collector with a warrant
  - The commitment fixes the obligation and the warrant authorizes the collector to collect
  - The collector issues bills for the assessments
    - The property owner can pay the full assessment within 30 days without interest
    - Alternatively, the property owner can choose to pay in up to 20 annual installments (apportionments) with interest
  - Before next annual property tax commitment, collector notifies you of **unpaid assessments**
- You **add one installment** of the assessment, **with interest** on the unpaid balance, to the tax assessed and committed on the property each year until all added
  - The board or officer in charge of the project gives you the interest rate being charged

## Commit Overdue Charges



Assessors commit **delinquent municipal charges** that are liens.

- You play a key role in the collection of **delinquent fees and charges** for which your city or town has a **lien** on real property.
  - Your city or town charges fees for services and liens exist to secure their payment
    - Water user charges
    - Sewer user charges
    - Municipal light charges
    - Trash collection charges
    - Demolition charges
- You add delinquent charges to the **tax assessed and committed** on the property
  - The billing department, or collector, certifies the charges to you before the tax commitment
  - The board or officer that imposed the charge administers abatements



## Assess and Administer Local Excises

Assessors **administer local excises** assessed instead of personal property taxes.



Your responsibilities include the following:

- Assess the local excises that are assessed in lieu of personal property taxes on:
  1. Motor vehicles 
  2. Boats
  3. Farm animals and machinery
- Administration of the excises, including:
  - Prepare an annual tax list
  - Commit the list to the collector with a warrant to initiate billing and collection

 Review and act on abatement and exemption applications



## Annual Budget

Assessors play a critical role in the **annual budget process** and the **financial management** of their city or town.

- The municipal budget represents the **annual financial plan** of your city or town
  - It establishes the revenues and other financial resources expected to be available during the fiscal year
  - It defines the service priorities and goals your city or town plans to achieve for the year within those resources
- The budget process is **continuous**
  - Information from monitoring the current year's budget is used to develop next year's budget
  - Teamwork is essential for informed and timely decisions



A sound and timely budget is **fundamental** to the ability to perform vital governmental functions.



## Budget Development



Assessors provide **key information** needed to develop the annual budget.

- You provide an **estimate of the “new growth”** increase in the Proposition 2½ levy limit of your city or town
  - Your estimate is essential for a solid estimate of the revenues available during the fiscal year
  - Budget officials should understand the basis for your estimate
- You submit a **budget request** for the assessing department
- You provide an estimate of the amount needed to have an **adequate overlay** and to fund any overlay deficit

## Budget Implementation



Assessors **complete valuations** and **coordinate** the setting of the tax rate so the property tax bills are issued **on schedule**.

### Late tax billing:

- Jeopardizes cash flow
- Adds borrowing costs
- Reduces investment income on property tax collections
- Disrupts regularly performed financial activities
- Delays next fiscal year's schedule of activities

### Note:

Your primary responsibilities are to complete, in a timely manner:

- The 5 year certification review
- The Interim year valuations

You must work with the finance team and other local officials to develop a realistic timetable for completing all activities needed to **set the tax rate** and to review it periodically.

Sharing information is essential.



## Timely Tax Bills

### Regular Semi-Annual Tax Billing

<i>Certification Target Dates</i>	
Preliminary Certification	June 30
Public Disclosure	July 15
Final Certification	August 5
<i>Tax Rate Target Dates</i>	
Submit New Growth	August 15
Submit Tax Recap	September 1
Mail Tax Bills	September 30

### Annual Preliminary Billing (Semi-Annual or Quarterly)

<i>Certification Target Dates</i>	
Preliminary Certification	September 15
Public Disclosure	October 15
Final Certification	October 31
<i>Tax Rate Target Dates</i>	
Submit New Growth	November 5
Submit Tax Recap	November 15
Mail Tax Bills	December 31

## Summary – Role as Municipal Finance Officer



Key Concept	Role
<b>Team Management</b>	Assessors are part of the financial team for their communities and must coordinate their activities with other officials to ensure sound financial management.
<b>Chief Revenue Officers</b>	Assessors function as the chief revenue officers of their communities by assessing property taxes and local excises and initiating collection of betterments and municipal charges.
<b>Statutory Duties</b>	Assessors (and the Division of Local Services within the Department of Revenue) have specific statutory duties regarding property tax assessment administration.

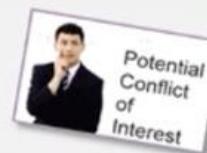
## Key Laws



4 key laws regulate how assessors and other public officials **conduct public business**

### Conflict of Interest Law

(Massachusetts General Laws **Chapter 268A**)



### Uniform Procurement Act

(Massachusetts General Laws **Chapter 30B**)

### Public Records Law

(Massachusetts General Laws **Chapter 4**, Section 7, Clause 26)



### Open Meeting Law

(Massachusetts General Laws **Chapter 30A**, Sections 18-25)



## Conflict of Interest Law

The **State Ethics Commission (SEC)** interprets and provides civil enforcement of the **Conflict of Interest (COI)** Law.



- The COI Law establishes **minimum standards of ethical conduct** for Massachusetts government officials and employees
- The COI Law applies to you and **all office holders or employees** of your city or town whether:
  - Elected or appointed
  - Full-time or part-time
  - Paid or unpaid
- The COI Law applies less restrictively to some part-time or unpaid employees designated as **special municipal employees**



## Restricted Activities (Continued)



### **After hours – You cannot**

- Hold more than one paid position with your city or town or enter into contracts with it
- Use your position to obtain special privileges or give the impression you can be influenced or will be biased
- Disclose confidential information

### **After government employment – You cannot**

- Lobby or appear before your prior agency
- Deal with certain matters you dealt with in your prior job and agency

### **Standards of conduct - You cannot**

- Take any action that gives the appearance of impropriety



## COI Law Compliance and Assistance

**You are responsible** for determining whether any of your proposed activities comply with the law and for **taking action to avoid conflicts**.

- The SEC provides guidance, advisories and training programs on your obligations under the COI Law
  - Your city or town clerk will provide you with a **summary** of your obligations under the COI Law within 30 days of employment and every year after that and you must sign an acknowledgement that you received it
  - You must complete a **training course** within 30 days of employment and every 2 years after that
- Your **municipal counsel** should be consulted for a **formal legal opinion** about whether a proposed activity violates the Conflict of Interest Law



## Uniform Procurement Act

The **Office of the Inspector General (OIG)** interprets and enforces the Uniform Procurement Act (**Chapter 30B**) and other bidding laws.



- Chapter 30B establishes **uniform procedures** for public officials to follow when buying or contracting for supplies, equipment, services and real property
- Chapter 30B applies to **cities and towns** and other local government entities
- Chapter 30B procedures apply to
  - Most **purchases and contracts** to buy, rent, lease, or otherwise acquire supplies, equipment, services and real property
  - The **disposition** of surplus supplies, equipment and real property.
- The OIG provides guidance, advisories, procurement manuals and training programs on your obligations under Chapter 30B



## Public Records Law

The **Public Records Law (PRL)** provides access to records that document the conduct of public business. It provides the public with access to government records.



- PRL is found in 2 statutes:
  - The **definition** of a public record is found in Massachusetts General Laws Chapter 4, Section 7, Clause 26
  - The public's **right to inspect or receive a copy of a public record** and the procedure for seeking public records is found in Massachusetts General Laws Chapter 66, Sections 10 and 10A

**Note:** The **Supervisor of Public Records (SPR)** within the Office of the Secretary of State interprets and enforces the **Public Records Law**. The SPR publishes a guide and provides other guidance on the PRL.

## Public Records Definition

**Public records** are broadly defined to include **all documentary materials or data** regardless of form **made or received** by your office.



→ Public records includes paper records, and records generated, retrieved or maintained electronically, with each form an independent record

- Most **records generated** by your office are public records regardless of the form, including for example, your property record files, valuation books, list of granted abatements and exemptions and minutes of board meetings
- **Records received** by your office from others are public records of your office, for example, copies of deeds from the Registry of Deeds and correspondence

Records generated or received by your office that are **exempt from public disclosure** include abatement and exemption applications, personal property returns, pre-assessment and abatement information requests and appraisal reports for Appellate Tax Board Appeals

**Note:** A record is public unless a statute expressly exempts it or limits its access.



## Public Records Requests

Your city or town must designate at least one **records access officer (RAO)** to respond to public records requests.



- Your RAO must provide the requested record without unreasonable delay and no later than **10 business days** of the request
  - Your RAO may charge a fee to recover the costs of filling certain requests under some circumstances



When denying a request, your RAO must cite the statute that **specifically exempts the record from disclosure**

- Requesters denied records, or claiming a violation of the law, may appeal to the SPR or Superior Court
- You should consult with your **RAO** or **municipal counsel** to ensure compliance with your local procedure and the PRL

## Open Meeting Law

The **Office of the Attorney General (AGO)** interprets and enforces the **Open Meeting Law (OML)**.



→ The OML provides the public with access to the **decision-making processes** of government

- The OML has **4 basic requirements**:
  1. Meetings of governmental bodies must be **open to the public**
  2. Notice of meetings must be posted **at least 48 hours in advance**
  3. Governmental bodies may go into **executive session to meet privately for limited purposes**
  4. Governmental bodies must maintain **accurate public records** of their meetings and votes

**Note:** Three or more voters may also bring a court action to enforce the OML.



## OML Compliance and Assistance



- The Division of Open Government is the unit within the AGO that interprets and enforces the Open Meeting Law
- You are required to **review materials** available from the AGO on your obligations under the OML and **file a certification of receipt** with your city or town clerk within two weeks of taking office
- The Division provides guides, frequently asked questions, and training programs about your obligations under the OML
- You should consult with your **municipal counsel** about your procedures for conducting board meetings and handling Open Meeting Law complaints against your board

## Summary – Role as Public Officer



Law	Key Concept and Resources
Conflict of Interest	The Conflict of Interest Law establishes ethical standards for your conduct. Your municipal counsel and the State Ethics Commission are your key resources for questions about a proposed activity.
Uniform Procurement	Purchases of services, supplies and equipment for your office must follow the Uniform Procurement Act (Chapter 30B). Your chief procurement officer, municipal counsel, and the Office of the Inspector General are your key resources for determining the applicable procedure.
Public Records	The records access officer for your city or town must provide records generated or received by your office to a requester within 10 business days, unless the records are exempt from disclosure. Your records access officer, municipal counsel, and the Supervisor of Public Records in the Office of the Secretary of State are your key resources for determining whether a record is public and the proper procedure is followed.
Open Meeting	Meetings of your board must be open to the public and notice of the meetings must be posted in advance. Your municipal counsel and the Open Meeting Division of the Office of the Attorney General are your key resources for determining that your meeting and complaint procedures comply with the law.

















