



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

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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

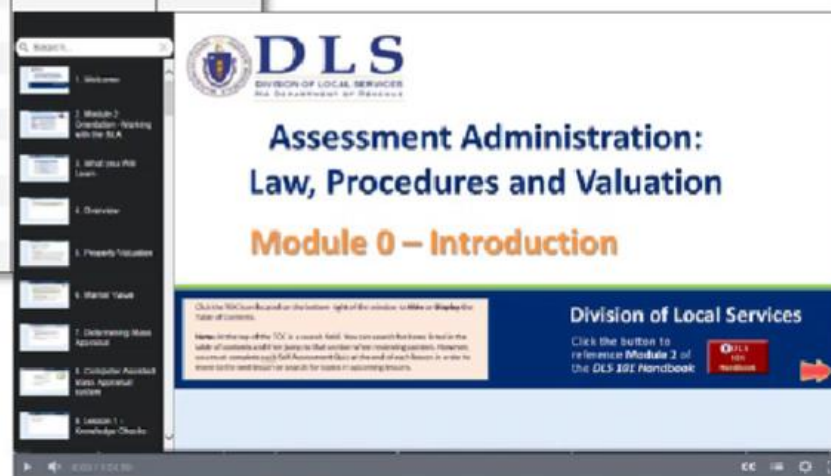
Click the button to reference
the Introduction of the
DLS 101 Handbook



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	--	--	--



DLS
DIVISION OF LOCAL SERVICES
MA. DEPARTMENT OF REVENUE

Assessment Administration: Law, Procedures and Valuation

Module 0 – Introduction

Click the button to reference Module 2 of the DLS 801 Handbook



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



- 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



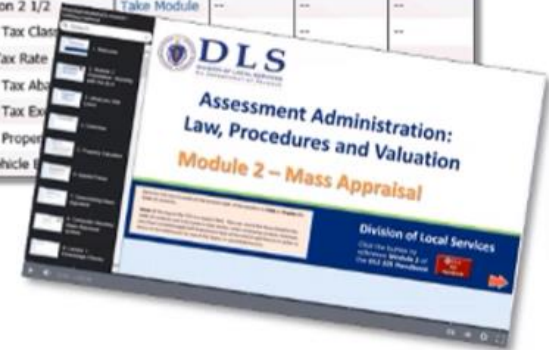
Historical Perspective



- Course offered 3 times 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	Take Module	12/27/2017	--	12/27/2017
1	Assessment Administration	Take Module	12/26/2017	--	12/27/2017
2	Mass Appraisal	Take Module	---	---	---
3	Proposition 2 1/2	Take Module	---	---	---
4	Property Tax Class	Take Module	---	---	---
5	Setting Tax Rate				
6	Property Tax Ab				
7	Property Tax Ex				
8	Personal Propert				
9	Motor Vehicle				



- 24 hour self-paced online access

How to Take this Course



The screenshot shows the 'Division of Local Services Gateway' website. The main content area is titled 'Directory' and 'Course 101 Training'. It states that DOR's Course 101, 'Introduction to Assessment Administration: Law, Procedures and Valuation', is required for all newly elected or appointed assessors. Below this, a table lists the course modules and their learning assessments. A red arrow points from the 'Mass Appraisal' module in the table to a preview of the 'Mass Appraisal Lesson 1: Overview and Some Definitions' content, which includes a table titled 'What you Will Learn'.

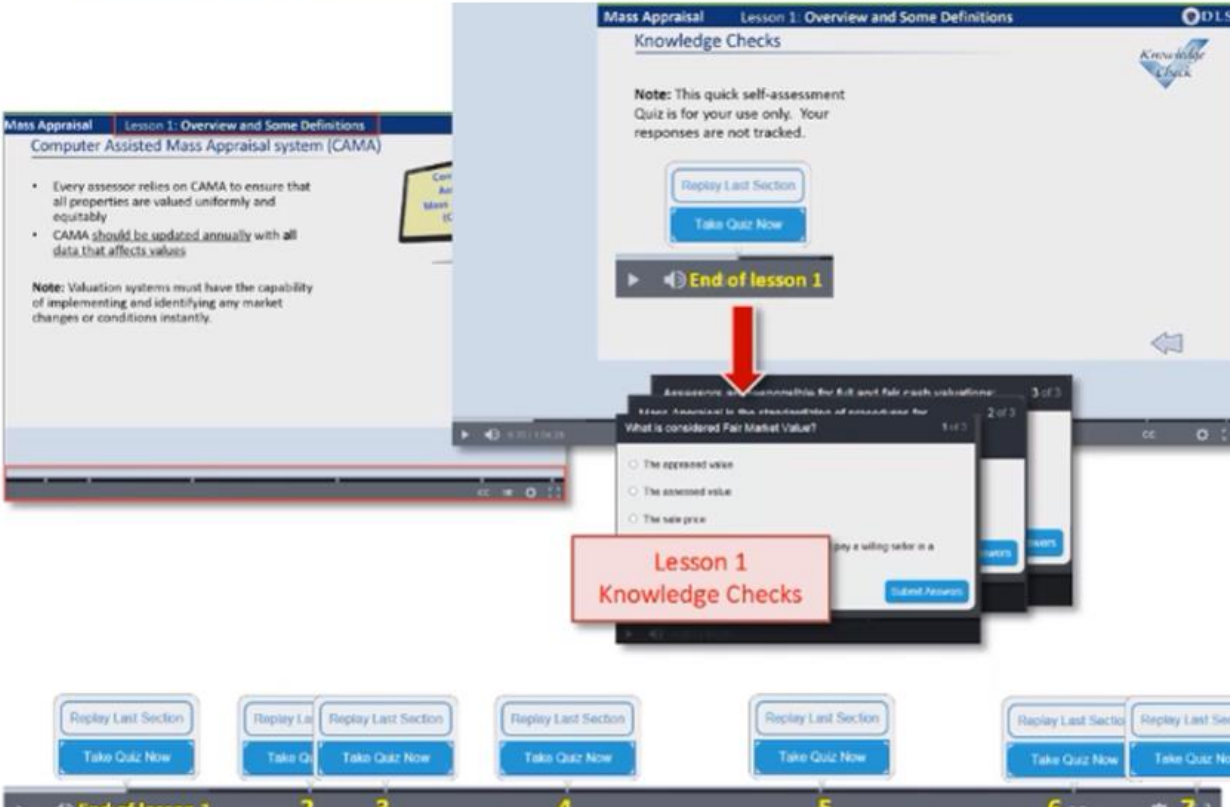
Module	Module Name	Module Content	Learning Assessment		
		Launch Link	Completed	Launch Link	Completed
0	101 Introduction	Take Module	--	--	--
1	Assessment Administration	Take Module	--	--	--
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7	Property Tax Exemptions	Take Module	--	--	--
8	Personal Property	Take Module	--	--	--
9	Motor Vehicle Excise	Take Module	--	--	--

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

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



Mass Appraisal Lesson 1: Overview and Some Definitions

Computer Assisted Mass Appraisal system (CAMA)

- Every assessor relies on CAMA to ensure that all properties are valued uniformly and equitably
- CAMA should be updated annually with all data that affects values

Note: Valuation systems must have the capability of implementing and identifying any market changes or conditions instantly.

Note: This quick self-assessment Quiz is for your use only. Your responses are not tracked.

Replay Last Section

Take Quiz Now

End of lesson 1

Assessing the appropriateness for full and fair market value for... 3 of 3

What is considered Fair Market Value?

- ☐ The appraised value
- ☐ The assessed value
- ☐ The sale price

Submit Answer

Lesson 1 Knowledge Checks

Replay Last Section

Take Quiz Now

Replay Last Section

Take Quiz Now

Replay Last Section

Take Quiz Now

Replay Last Section

Take Quiz Now

Replay Last Section

Take Quiz Now

Replay Last Section

Take Quiz Now

End of lesson 1

2

3

4

5

6

7

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



Lesson List:

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

Progress Bar: 1 2 3 4 5 6 7

Mass Appraisal Course Page:

The Official Website of the Massachusetts Department of Revenue
 Division of Local Services Gateway
 Mass.gov

Directory
 Course 101 Training

DOR's Course 101, *Introduction to Assessment Administration: Law, Procedures and Valuation*, is 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
		Launch Link	Completed
2	Mass Appraisal	Take Module	2/14/2018

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 obtain a score of 70% or higher, a banner will appear congratulating you with a Module credit notice. You will also see the button to receive credit for this course.

What happens if you score below 70%?
 If you score 69% or below, you will be notified that you did not receive credit for this course. You will be notified via email and you will need to retake the assessment before taking the next assessment again.

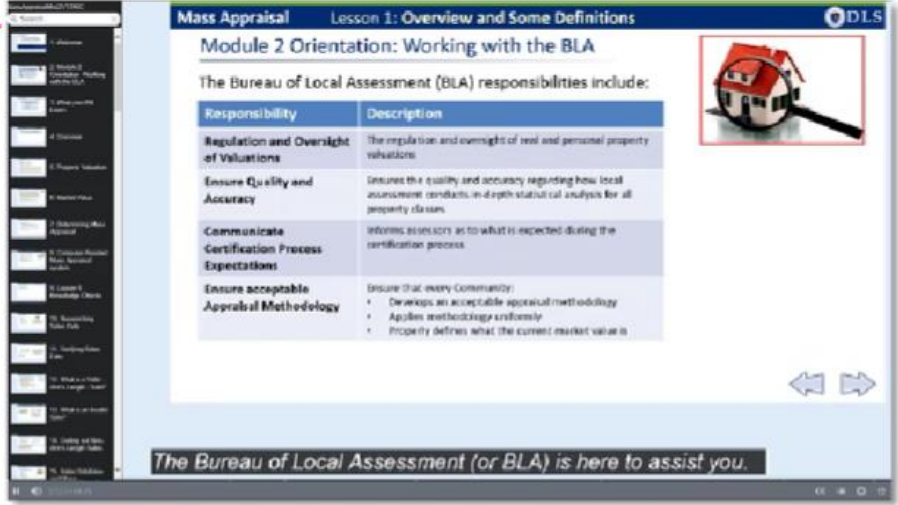
What happens if you click Cancel?
 If you click Cancel at any time during the assessment, you will exit the assessment. It will not be scored and your answers will not be saved. You can then return to the module before taking the assessment again.

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Note module completion date

Other Course Features

Search →



Mass Appraisal Lesson 1: Overview and Some Definitions

Module 2 Orientation: Working with the BLA

The Bureau of Local Assessment (BLA) responsibilities include:

Responsibility	Description
Regulation and Oversight of Valuations	The regulation and oversight of real and personal property valuations.
Ensure Quality and Accuracy	Ensures the quality and accuracy regarding how local assessment conducts in-depth statistical analysis for all property classes.
Communicate Certification Process Expectations	Informs assessors as to what is expected during the certification process.
Ensure acceptable Appraisal Methodology	Ensures that every community: <ul style="list-style-type: none">• Develops an acceptable appraisal methodology• Applies methodology uniformly• Properly defines what the current market value is

The Bureau of Local Assessment (or BLA) is here to assist you.

Playback Speed

2.0
1.75
1.5
1.25
normal
0.75
0.5
0.25

Play/Pause Course → **Adjust Audio Volume** → **Current Location in Timeline** → **Module Length** → **Closed Captioning (Show/Hide)** → **TOC (Show/Hide)** → **Maximize Screen (on/off)**

← →

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

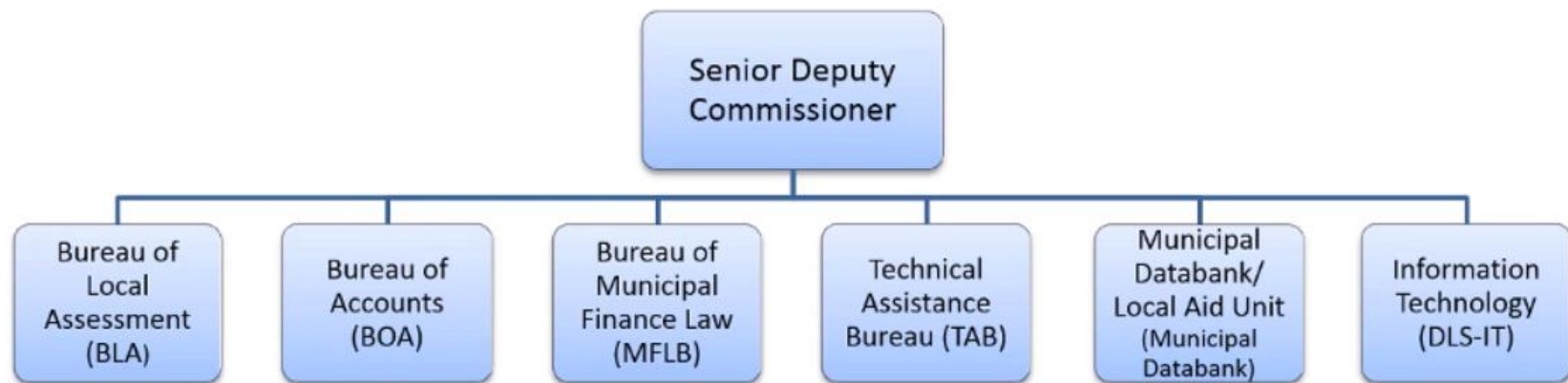


DLS Technical Assistance

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



www.mass.gov/DLS

P.O. Box 9569
Boston MA 02114-9569
(617) 626-2300

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



Value Property

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.



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

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

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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.

