

**OFFICE OF THE
TOWN MANAGER**



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To Board of Selectmen

From: Daniel J. Morgado

Re: City & Town – December 2007

The feature in this month's issue deal with motor vehicle excise and warns budget developers of a leveling or decline in receipts in FY 2009.

Just another item to ponder over the next month or so until we start budget hearings in February.

Please advise.

FOCUS

on Municipal Finance

Excise Tax Revenue Growth Throttling Down

Robert Bliss, DOR Director of Communications
Data provided by Jared Curtis, Databank Analyst

With lottery revenue falling short of expectations, a projected \$1.3 billion gap in the next state budget, new growth slowing down and municipal costs continuing to run ahead of revenues, the last thing local officials need is another dose of fiscal bad news.

But here comes the Grinch regardless: revenues from the motor vehicle excise are leveling off and seem poised to decline in the coming fiscal year.

Financial officers and budget planners generating revenue projections for FY09 should take this trend into account. The excise provides an important unrestricted revenue source for cities and towns, delivering an amount roughly equivalent to the state's collection of fuel excise revenue.

In FY05, motor vehicle excise delivered \$683.1 million in municipal revenue support. In percentage terms, the tax provided 3.84 percent of city and town budgets totaling \$17.8 billion.

There was a slight increase in motor vehicle excise collected by cities and towns in FY06 when the total grew to \$694.2 million, or 3.69 percent of city and town budgets totaling \$18.8 billion.

In FY07, based on amounts budgeted, the motor vehicle excise was projected to deliver \$660.3 million or 3.31 percent of city and town budgets totaling \$19.9 billion.

Basic statistics about the vehicle population on the Automated Licensing and Registration System (ALARS) reveal an aging vehicle fleet. An aging vehicle fleet is another indicator of a likely decline in revenue since older vehicles generate less excise tax income than newer vehicles.

In November 2000, Massachusetts had 5.2 million registered vehicles with an average age of 7.66 years. The commonwealth also had 4.5 million license holders, or approximately 1.16 vehicles per driver.

Six years later, in November of 2006, Massachusetts had 5.7 million registered vehicles with an average age of 8.93 years. The number of license holders had stayed approximately the same only growing to 4.7 million, or approximately 1.21 vehicles per driver.

Over the six years between 2000 and 2006, the vehicle population grew by 9.6 percent, the licensed driver population grew by 4.4 percent and the average vehicle age grew by 16.5 percent.

Looking at the vehicle population increase by vehicle class, the largest rate of growth was for motorcycles and light/heavy trucks. The number of cars decreased by 5.6 percent or 189,000 vehicles. The largest actual increase (516,000) was for light trucks.

Sales tax collection on the sales of motor vehicles has been declining since FY 2005 at the rate of 5 percent per year. In addition, total vehicle sales transactions (as measured by titling and registration transactions) have decreased 5 percent a year and the percentage of "new" vehicle transactions (as compared to "used" vehicle transactions) has also declined.

Combine cars that run longer with thrifty owners buying more used vehicles and fewer new vehicles and the trend is pretty clear: fewer vehicle excise dollars flowing to cities and towns.

The potential for a noticeable drop in motor vehicle excise revenue is apparent in other more precise measures. In general, if the value of new vehicles added to ALARS doesn't exceed the reduction in value caused by the annual depreciation rate change (a decline of 15-30 percent each year) then motor

Fiscal Year 1997-2007 State Totals

Fiscal year	FY97 motor vehicle excise	FY97 total budget	Pct. of budget	Pct. change from prior year
1997	413,125,946	11,951,637,634	3.46	
1998	469,266,235	12,622,550,542	3.72	13.59
1999	472,968,007	13,456,708,724	3.51	0.79
2000	534,082,837	14,282,454,671	3.74	12.92
2001	583,164,568	15,246,078,524	3.83	9.19
2002	609,933,729	16,199,645,405	3.77	4.59
2003	645,159,707	16,721,962,244	3.86	5.78
2004	635,827,428	17,084,298,244	3.72	-1.45
2005	683,167,505	17,810,903,509	3.84	7.45
2006	694,258,568	18,826,543,229	3.69	1.62
2007	660,302,794	19,937,604,062	3.31	-4.89

FY1997 through FY2006 are actual MVE collections; FY2007 is the amount budgeted.

Figure 1

continued on page seven

Motor Vehicle Excise — Average Bill

City/Town	FY06 actual	FY05 actual	CY2003 avg. vehicle age	Rank in avg. bill	City/Town	FY06 actual	FY05 actual	CY2003 avg. vehicle age	Rank in avg. bill	City/Town	FY06 actual	FY05 actual	CY2003 avg. vehicle age	Rank in avg. bill
Albany	1,644,984	1,911,062	8.20	164	Cheshire	1,146,837	1,536,933	9.83	757*	Hampden	96,444	100,832	9.16	101.34
Albany	3,150,557	2,895,457	7.33	62	Chicopee	1,132,976	918,338	9.80	91.4*	Hampden	2,222,905	2,222,905	7.63	138.09
Andover	1,173,965	1,117,877	8.84	85.63	Danvers	197,416	177,260	12.05	86.2*	Hampden	1,034,307	1,169,154	9.04	97.48
Andover	2,871,589	2,817,965	8.76	78.0	Dartmouth	165,369	175,720	8.35	89.03	Hampden	281,751	267,872	9.91	76.22
Andover	3,515,338	3,343,892	8.71	50.33	Deerfield	1,232,591	1,211,475	8.63	84.73	Hampden	471,161	471,161	8.24	122.95
Andover	81,611	94,604	9.42	228.36	Deerfield	1,238,958	1,211,475	7.92	142.6*	Hampden	1,047,70	1,005,979	9.09	104.70
Andover	1,305,099	1,736,174	6.82	97.74	Dorchester	166,351	163,403	10.35	69.8	Hampden	135,219	177,648	9.19	96.91
Andover	1,474,547	1,516,654	9.37	81.76	Dorchester	2,415,450	2,458,188	7.95	45.90	Hampden	5,161,347	5,176,108	8.98	98.29
Andover	4,666,645	5,300,633	7.22	155.75	Dorchester	2,099,435	2,332,188	8.38	132.19	Hampden	34,656	37,046	10.35	83.06
Andover	37,217	34,338	13.22	58.00	Dorchester	39,545	90,264	9.95	77.25	Hampden	74,084	77,725	10.62	73.82
Andover	4,196,714	4,110,106	7.77	111.10	Dorchester	801,676	769,480	8.16	100.27	Hampden	3,237,637	3,102,239	7.55	138.06
Andover	1,299,879	740,237	6.76	96.96	Dorchester	3,033,086	3,445,219	7.53	116.14	Hampden	289,797	242,639	9.42	89.53
Andover	362,849	368,828	9.36	86.91	Dorchester	3,616,226	3,693,291	9.45	102.54	Hampden	1,196,043	1,200,782	5.83	101.09
Andover	1,799,488	1,759,590	9.52	78.51	Dorchester	2,999,435	2,851,973	8.14	119.23	Hampden	2,178,804	2,190,885	7.18	118.80
Andover	2,165,022	2,146,959	7.84	119.49	Dorchester	651,351	641,256	8.83	99.28	Hampden	281,855	257,251	9.31	75.22
Andover	932,034	1,075,095	9.42	78.89	Dorchester	2,424,617	2,114,689	9.41	100.73	Hampden	1,802,484	2,020,046	7.67	127.46
Andover	4,291,583	4,367,710	9.14	98.83	Dorchester	802,317	806,761	8.30	91.68	Hampden	2,170,708	2,322,733	11.52	74.82
Andover	2,513,461	2,678,352	7.56	131.13	Dorchester	975,845	1,066,205	8.63	102.99	Hampden	883,150	801,820	7.99	119.41
Andover	665,397	630,886	8.97	124.98	Dorchester	1,153,757	1,252,647	7.94	130.49	Hampden	2,388,749	2,365,761	7.06	150.28
Andover	745,297	800,786	11.68	96.96	Dorchester	3,514,815	3,552,647	5.35	105.76	Hampden	551,315	529,939	8.81	92.93
Andover	6,386,338	6,163,819	9.40	94.25	Dorchester	1,261,662	1,306,286	8.04	101.51	Hampden	2,122,443	2,249,932	8.64	101.92
Andover	583,107	584,209	9.34	87.36	Dorchester	455,068	446,876	8.35	111.92	Hampden	1,204,421	1,763,315	8.87	105.26
Andover	218,978	227,932	10.23	86.70	Dorchester	2,510,894	2,394,163	7.61	140.64	Hampden	219,438	290,109	10.71	96.45
Andover	1,623,999	1,589,210	8.17	113.72	Dorchester	1,355,610	1,649,437	5.81	106.57	Hampden	1,796,434	1,993,180	8.11	120.11
Andover	1,541,698	1,559,306	9.09	110.72	Dorchester	282,121	313,369	7.86	102.81	Hampden	1,538,315	1,574,568	8.25	109.13
Andover	2,019,624	1,987,634	8.35	192.67	Dorchester	1,924,912	1,911,286	8.24	103.38	Hampden	1,377,530	1,430,477	8.42	106.81
Andover	2,507,652	2,577,589	7.68	138.55	Dorchester	1,478,746	1,460,775	9.96	32.56	Hampden	701,893	807,759	8.66	101.16
Andover	783,905	757,785	8.43	98.42	Dorchester	3,077,053	3,095,979	7.75	116.23	Hampden	372,488	372,488	9.23	90.35
Andover	384,175	374,468	9.87	102.57	Dorchester	798,923	970,560	12.12	125.27	Hampden	3,170,776	3,170,776	12.21	69.66
Andover	263,277	276,266	8.93	88.66	Dorchester	210,908	296,544	10.96	114.30	Hampden	684,172	692,769	8.73	94.09
Andover	4,093,728	4,574,990	8.53	117.13	Dorchester	145,311	149,695	10.14	73.02	Hampden	1,187,248	1,170,135	8.55	93.16
Andover	1,511,443	1,590,888	9.21	111.91	Dorchester	1,455,340	1,491,273	9.53	33.34	Hampden	677,868	577,868	8.66	114.11
Andover	1,321,458	1,097,301	9.22	99.23	Dorchester	3,082,746	3,165,382	9.8	82.46	Hampden	4,545,174	4,344,952	8.55	97.08
Andover	193,607	124,970	10.29	71.92	Dorchester	2,691,678	3,693,995	9.30	106.23	Hampden	277,808	231,841	9.72	96.91
Andover	789,564	775,820	7.65	137.23	Dorchester	1,572,210	1,720,393	8.87	91.79	Hampden	1,176,205	1,233,625	7.10	116.61
Andover	44,763,537	50,777,382	9.44	130.86	Dorchester	6,632,822	6,118,653	8.74	76.12	Hampden	78,689	84,779	8.99	81.31
Andover	2,375,515	2,436,553	8.66	102.93	Dorchester	5,007,546	4,891,273	8.93	33.34	Hampden	305,582	364,740	8.06	161.31
Andover	636,168	659,727	7.46	119.11	Dorchester	3,082,746	3,165,382	9.8	82.46	Hampden	1,131,303	1,198,671	8.09	112.36
Andover	1,473,241	1,526,173	7.55	163.63	Dorchester	66,843	66,864	10.33	64.82	Hampden	2,318,942	2,236,723	7.72	143.16
Andover	745,816	663,051	7.36	120.11	Dorchester	2,378,800	2,327,507	7.70	120.20	Hampden	6,776,338	6,876,475	10.20	82.03
Andover	1,664,362	1,456,406	7.66	121.52	Dorchester	7,212,419	7,312,982	8.71	98.97	Hampden	2,116,112	2,170,584	8.99	92.27
Andover	1,397,851	1,397,733	9.12	90.08	Dorchester	4,073,300	4,270,293	7.44	133.27	Hampden	1,231,899	1,166,165	8.65	86.33
Andover	2,877,253	2,734,313	7.96	106.74	Dorchester	1,226,711	1,474,987	8.79	105.01	Hampden	5,112,397	5,172,071	11.20	73.30
Andover	423,801	465,381	9.26	98.28	Dorchester	1,798,431	1,767,487	9.82	86.94	Hampden	1,367,215	1,992,493	7.27	157.45
Andover	6,325,121	6,747,989	10.30	85.97	Dorchester	1,114,932	1,159,888	8.54	115.7*	Hampden	4,198,721	4,157,412	9.13	94.45
Andover	3,999,920	4,427,588	8.66	94.83	Dorchester	1,985,622	1,997,720	9.57	99.31	Hampden	942,569	885,065	7.98	142.25
Andover	5,314,315	5,456,912	7.70	154.30	Dorchester	3,716,333	3,775,800	10.04	89.06	Hampden	2,905,422	2,900,031	7.80	123.97
Andover	1,74,550	1,72,077	9.57	92.42	Dorchester	1,087,718	1,195,988	10.15	36.04	Hampden	3,074,927	3,026,226	8.13	141.80
Andover	2,871,027	3,127,822	7.59	126.20	Dorchester	3,454	3,454	10.11	0.00	Hampden	771,702	735,027	8.61	111.57
Andover	6,296,895	5,876,448	8.96	104.10	Dorchester	1,921,567	2,189,770	7.69	117.25	Hampden	4,799,106	4,904,927	8.75	97.44
Andover	3,222,639	3,438,269	7.29	144.74	Dorchester	708,718	729,201	9.58	89.36	Hampden	3,324,465	3,328,302	8.16	115.20
Andover	817,279	824,381	8.00	144.98	Dorchester	1,638,447	1,777,444	10.93	76.95	Hampden	1,853,048	2,037,448	8.19	119.40
Andover	1,291,465	1,306,936	8.52	92.10	Dorchester	882,612	832,912	10.93	36.27	Hampden	877,799	877,799	8.20	110.03
Andover	133,028	124,387	10.70	72.83	Dorchester	1,507,042	1,507,242	9.74	80.04	Hampden	1,454,234	1,047,631	8.18	88.81
Andover	1,591,891	1,538,814	8.02	115.76	Dorchester	1,335,878	1,377,205	8.12	116.34	Hampden	1,934,504	1,787,859	7.27	142.02
Andover	1,141,200	1,118,515	9.94	105.80	Dorchester	846,886	794,265	9.04	104.70	Hampden	5,103,391	4,960,748	8.34	106.72
Andover	3,948,418	4,781,801	7.68	123.66	Dorchester	582,731	619,577	9.37	97.63	Hampden	1,620,641	1,612,786	7.82	115.50
Andover	2,766,554	2,583,947	10.13	117.33	Dorchester	870,895	850,431	8.64	89.90	Hampden	2,816,648	2,645,780	7.87	111.40
Andover	413,014	431,022	9.16	92.95	Dorchester	1,052,281	1,036,824	8.96	122.82	Hampden	866,729	876,761	8.43	120.95
Andover	137,439	113,330	11.02	63.70	Dorchester	673,624	709,700	9.05	103.20	Hampden	726,566	732,347	8.09	101.52

City/Town	FY05 actual	CY2005 avg. vehicle age	Rank in reg. bill	Rank in reg. bill	FY05 actual	CY2005 avg. vehicle age	Rank in reg. bill	Rank in reg. bill	FY05 actual	CY2005 avg. vehicle age	Rank in reg. bill	Rank in reg. bill
Acton	4,325,783	6.77	106.15	152	4,229,229	6.41	92.20	102	4,325,783	6.77	106.15	152
Andover	2,549,659	6.96	97.67	207	2,549,659	6.96	97.67	207	2,549,659	6.96	97.67	207
Andover	69,423	58.755	31.16	308	69,423	58.755	31.16	308	69,423	58.755	31.16	308
Andover	1,295,948	7.79	137.27	37	1,295,948	7.79	137.27	37	1,295,948	7.79	137.27	37
Andover	3,178,401	8.45	103.22	168	3,178,401	8.45	103.22	168	3,178,401	8.45	103.22	168
Andover	1,645,919	8.15	105.07	159	1,645,919	8.15	105.07	159	1,645,919	8.15	105.07	159
Andover	1,322,800	9.11	109.20	190	1,322,800	9.11	109.20	190	1,322,800	9.11	109.20	190
Andover	3,139,337	8.60	137.01	50	3,139,337	8.60	137.01	50	3,139,337	8.60	137.01	50
Andover	10,518	10.82	77.23	320	10,518	10.82	77.23	320	10,518	10.82	77.23	320
Andover	932,580	9.08	85.65	283	932,580	9.08	85.65	283	932,580	9.08	85.65	283
Andover	699,771	10.19	74.36	330	699,771	10.19	74.36	330	699,771	10.19	74.36	330
Andover	131,422	27.880	100.93	185	131,422	27.880	100.93	185	131,422	27.880	100.93	185
Andover	99,422	9.95	91.75	254	99,422	9.95	91.75	254	99,422	9.95	91.75	254
Andover	18,639	21.781	12.35	88.18	18,639	21.781	12.35	88.18	18,639	21.781	12.35	88.18
Andover	181,093	8.56	128.26	50	181,093	8.56	128.26	50	181,093	8.56	128.26	50
Andover	2,074,226	13.02	120.60	72	2,074,226	13.02	120.60	72	2,074,226	13.02	120.60	72
Andover	4,461,798	4.13	122.46	66	4,461,798	4.13	122.46	66	4,461,798	4.13	122.46	66
Andover	4,301,122	4.39	150.24	16	4,301,122	4.39	150.24	16	4,301,122	4.39	150.24	16
Andover	33,897	37.219	81.73	282	33,897	37.219	81.73	282	33,897	37.219	81.73	282
Andover	6,015,472	6.00	77.93	319	6,015,472	6.00	77.93	319	6,015,472	6.00	77.93	319
Andover	118,592	118.283	84.92	292	118,592	118.283	84.92	292	118,592	118.283	84.92	292
Andover	149,403	321.005	10.56	411.16	149,403	321.005	10.56	411.16	149,403	321.005	10.56	411.16
Andover	111,734	107.195	78.53	317	111,734	107.195	78.53	317	111,734	107.195	78.53	317
Andover	956,915	1.933,727	8.36	127.88	956,915	1.933,727	8.36	127.88	956,915	1.933,727	8.36	127.88
Andover	2,150,920	2.394,326	7.85	126.17	2,150,920	2.394,326	7.85	126.17	2,150,920	2.394,326	7.85	126.17
Andover	11,467,867	0.769,617	7.29	115.83	11,467,867	0.769,617	7.29	115.83	11,467,867	0.769,617	7.29	115.83
Andover	1,386,895	1,481,207	7.71	136.47	1,386,895	1,481,207	7.71	136.47	1,386,895	1,481,207	7.71	136.47
Andover	1,084,042	1,084,042	9.49	83.74	1,084,042	1,084,042	9.49	83.74	1,084,042	1,084,042	9.49	83.74
Andover	3,783,233	4,016,270	7.45	144.31	3,783,233	4,016,270	7.45	144.31	3,783,233	4,016,270	7.45	144.31
Andover	3,421,935	3,928,856	8.21	108.68	3,421,935	3,928,856	8.21	108.68	3,421,935	3,928,856	8.21	108.68
Andover	181,175	912,280	9.15	89.14	181,175	912,280	9.15	89.14	181,175	912,280	9.15	89.14
Andover	2,277,654	2,273,901	7.93	137.26	2,277,654	2,273,901	7.93	137.26	2,277,654	2,273,901	7.93	137.26
Andover	2,277,654	2,273,901	9.34	136.58	2,277,654	2,273,901	9.34	136.58	2,277,654	2,273,901	9.34	136.58
Andover	1,936,356	1,933,252	7.47	121.38	1,936,356	1,933,252	7.47	121.38	1,936,356	1,933,252	7.47	121.38
Andover	1,702,929	1,638,077	8.89	97.50	1,702,929	1,638,077	8.89	97.50	1,702,929	1,638,077	8.89	97.50
Andover	332,223	339,316	5.11	88.19	332,223	339,316	5.11	88.19	332,223	339,316	5.11	88.19
Andover	2,284,972	2,391,413	8.20	104.69	2,284,972	2,391,413	8.20	104.69	2,284,972	2,391,413	8.20	104.69
Andover	1,932,785	1,794,269	7.41	136.58	1,932,785	1,794,269	7.41	136.58	1,932,785	1,794,269	7.41	136.58
Andover	3,928,022	3,928,654	7.78	115.47	3,928,022	3,928,654	7.78	115.47	3,928,022	3,928,654	7.78	115.47
Andover	711,954	733,781	11.89	94.86	711,954	733,781	11.89	94.86	711,954	733,781	11.89	94.86
Andover	238,806	239,594	8.86	103.26	238,806	239,594	8.86	103.26	238,806	239,594	8.86	103.26
Andover	682,726	634,696	10.13	111.59	682,726	634,696	10.13	111.59	682,726	634,696	10.13	111.59
Andover	1,072,916	1,457,935	9.31	106.79	1,072,916	1,457,935	9.31	106.79	1,072,916	1,457,935	9.31	106.79
Andover	240,600	211,631	10.36	88.37	240,600	211,631	10.36	88.37	240,600	211,631	10.36	88.37
Andover	1,882,050	1,657,480	8.16	109.63	1,882,050	1,657,480	8.16	109.63	1,882,050	1,657,480	8.16	109.63
Andover	1,325,862	1,280,951	9.77	81.39	1,325,862	1,280,951	9.77	81.39	1,325,862	1,280,951	9.77	81.39
Andover	606,775	616,009	7.68	125.21	606,775	616,009	7.68	125.21	606,775	616,009	7.68	125.21
Andover	5,815,599	5,782,052	7.95	109.10	5,815,599	5,782,052	7.95	109.10	5,815,599	5,782,052	7.95	109.10
Andover	138,724	128,127	6.77	81.92	138,724	128,127	6.77	81.92	138,724	128,127	6.77	81.92
Andover	2,155,180	2,177,768	8.30	108.01	2,155,180	2,177,768	8.30	108.01	2,155,180	2,177,768	8.30	108.01
Andover	1,335,167	1,324,609	8.78	95.00	1,335,167	1,324,609	8.78	95.00	1,335,167	1,324,609	8.78	95.00
Andover	89,114	91,675	9.74	77.77	89,114	91,675	9.74	77.77	89,114	91,675	9.74	77.77
Andover	128,782	133,171	8.79	80.61	128,782	133,171	8.79	80.61	128,782	133,171	8.79	80.61
Andover	212,029	209,336	8.86	84.10	212,029	209,336	8.86	84.10	212,029	209,336	8.86	84.10
Andover	4,136,693	4,404,904	8.79	96.28	4,136,693	4,404,904	8.79	96.28	4,136,693	4,404,904	8.79	96.28
Andover	72,278	59,252	10.01	62.18	72,278	59,252	10.01	62.18	72,278	59,252	10.01	62.18
Andover	1,014,267	1,155,542	7.83	117.77	1,014,267	1,155,542	7.83	117.77	1,014,267	1,155,542	7.83	117.77
Andover	7,221,966	6,699,646	8.11	104.87	7,221,966	6,699,646	8.11	104.87	7,221,966	6,699,646	8.11	104.87
Andover	331,178	433,223	9.17	110.74	331,178	433,223	9.17	110.74	331,178	433,223	9.17	110.74

Table 2

Excise Tax Revenue Growth Throttling Down

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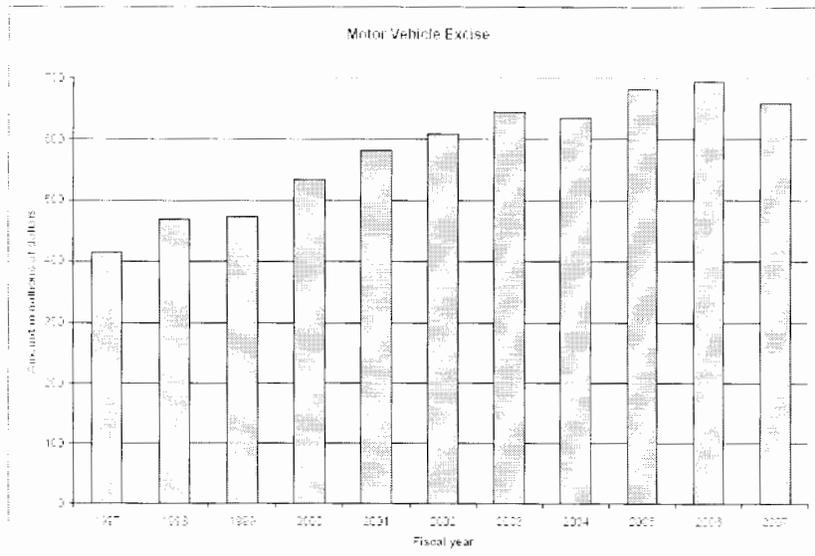


Figure 1

vehicle excise billings will decrease. Since vehicle sales have been declining for the past three years, a slump in motor vehicle excise revenue in FY09 appears certain unless there is some unexpected up-tick in vehicle sales.

(The motor vehicle excise depreciation schedule is 50 percent for the year prior to manufacture, 90 percent in the model year of manufacture, 60 percent in the second year after, 40 percent in the third year after, 25 percent in the fourth year after and 10 percent in the fifth and subsequent years.)

A recent effort by the Registry of Motor Vehicles to get previously unclassified vehicles onto the tax rolls boosted excise tax revenue by \$12.8 million in 2006 and \$6 million in 2007. Without this effort, the actual billings and valuation amount for 2006 would have declined.

When City and Town last surveyed the motor vehicle excise in 2004, the communities of Weston, Dover, Wellesley, Sudbury and Southboro had the highest average bills, while the communities with the lowest average bills were Wendell, Gosnold, Hawley, Warwick and Erving.

Not much has changed. According to the most recent complete data set for FY06, Weston, Dover, Wellesley, Southboro and Sudbury residents continued to pay the highest bills, while communities with the lowest average bills were Gosnold, Aquinnah, Wendell, Plainfield and Chester.

Communities with the oldest cars in 2004 were found on Martha's Vineyard (Aquinnah, Chilmark, West Tisbury, Edgartown and Tisbury). Those with the youngest vehicles were Sharon, Needham, Westwood, Andover and Canton.

According to FY06 data, Sharon, Needham, Southboro, Hopkinton and Lexington now garage the youngest vehicles; their average age being no more than 7.10 years. The oldest vehicles motor through Blandford, Aquinnah, Nantucket, Lawrence and Edgartown, all with an average age of no less than 12.12 years. ■

Regional Assessing

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from all of the participating communities will give the assistant assessor a larger base of information for analytical purposes and this can result in more accurate and uniform assessments for taxpayers.

Regionalizing services has become more commonplace to Massachusetts local officials. Through the success of other cooperative programs such as schools, ambulances and group purchasing, many cities and towns have learned firsthand about the benefits of economy of scale. The guidelines for regionalizing assessing have been designed to maintain local autonomy over policy decisions by each participating municipality; municipalities that share an assistant assessor do not have to share policy, the assistant assessor can work with multiple guidelines. Sharing an assistant assessor in small assessing jurisdictions is a natural fit because everyone benefits, particularly the taxpayers, by a possible reduction in the cost of assessing services reflected in local property tax bills and an increase in the quality of property valuations. ■