

Appendix A

PROPOSITION 2½ BALLOT QUESTION FORMS

The form of each type of Proposition 2½ question is prescribed by G.L. c. 59, § 21C. To properly present a question to the voters, the following statutory language must be used:

Levy Limit Override (G.L. c. 59, § 21C(g)):

Shall the (city/town) of _____ be allowed to assess an additional \$ _____ in real estate and personal property taxes for the purposes of (state the purpose(s) for which the monies from this assessment will be used) for the fiscal year beginning July first _____?

Yes _____ No _____

Levy Limit Underride (G.L. c. 59, § 21C(h)):

Shall the (city/town) of _____ be required to reduce the amount of real estate and personal property taxes to be assessed for the fiscal year beginning July first _____ by an amount equal to \$ _____?

Yes _____ No _____

Capital Expenditure Exclusion (G.L. c. 59, § 21C(i½)):

Shall the (city/town) of _____ be allowed to assess an additional \$ _____ in real estate and personal property taxes for the purposes of (state the purpose(s) for which the monies from this assessment will be used) for the fiscal year beginning July first _____?

Yes _____ No _____

Debt Exclusion (G.L. c. 59, § 21C(k)):

Shall the (city/town) of _____ be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bond issued in order to (state the purpose or purposes for which the monies from the local issue will be used)?

Yes _____ No _____

Appendix B

LEVY LIMIT OVERRIDE PURPOSES

Voter approval of a levy limit override under G.L. c. 59, § 21C(g) increases the amount of revenue a community may raise from the property tax on a permanent basis. An override is designed to provide a community with the ability to generate sufficient revenues to fund costs that are likely to continue into the future, such as annual operating and fixed expenses, although it may be used to provide funds for any valid municipal spending purpose.

All override questions require a statement of the purpose or purposes for which the additional monies will be used. The purpose used in the question must be a spending purpose. This means a purpose for which a community's appropriating body could vote to appropriate money. The spending purpose may be broad in scope, such as general or departmental operating purposes, or may be stated as a specific program or service.

If the override is to fund personnel costs and other expenses normally appropriated as part of departmental operating budgets, the spending purpose may be broadly stated as in the following examples:

- Funding the Town's operating budget.
- Funding operating expenses and capital expenditures.
- Providing for the general administrative cost of operating the schools, police department, fire department and other town departments.
- Funding the operating budget of the Public Schools and the Municipal Government.
- Defraying school operating expenses.
- Funding the Town's Regional School District assessment.

Specific positions, programs and services ordinarily funded within an appropriation for a municipal department or regional governmental unit may be the subject of an override question when the additional funds will be used to prevent the reduction or elimination of those services or to permit their commencement or expansion. For example, if two firefighter positions within the fire department operating budget were being eliminated, an override for the purpose of "funding two firefighter positions" would be acceptable.

A more specific spending purpose may also be used if the override is to fund a particular purpose or program that is the subject of a separate line item or special article appropriation as in the following examples:

- Defraying the costs of retirement contributions and health, life and unemployment insurance premiums.

- Funding the contractual costs of trash collection and disposal.
- Funding the Stabilization Fund.

While local officials have flexibility in describing the purposes of an override generally, less flexibility exists in describing the purposes of an override where it is being presented to fund one or more contingent appropriations because the spending purpose in the question must state substantially the same spending purpose(s) as the appropriation(s). Therefore, if, for example, an additional appropriation is made for the municipal school department operating budget or regional school district annual assessment contingent on an override, local officials would be limited to using "funding school operating expenses," "funding the Yourtown regional school district assessment" or similar language to describe the purpose of the override. They could not be as specific about the positions, programs or services that the school committee intends to eliminate from the budget if the override is unsuccessful as they might be if a contingent appropriation had not been used.

Moreover, local officials cannot use the question to provide voters with information on the underlying events or circumstances that are causing budget difficulties or to promote or otherwise advocate for the question. For example, "preventing the layoff of 4 firefighters" would be inappropriate because it explains the impact of voter action on the question and is intended to advocate for the override. The question should simply state the personnel, services or programs the additional amounts will be used to fund, which in this case would be "funding 4 firefighter positions."

Other examples of purposes in override questions that include advocacy language or would otherwise be inappropriate because they do not state spending purposes are the following:

- Restoring monies lost due to local aid reductions.
- Funding uncontrollable increases in employee health insurance costs.
- Preventing substantial reductions in public safety, education and other municipal services.
- Maintaining an adequate level of municipal services.
- Funding current positions.
- Restoring school athletic programs.