PROPOSITION 2 1/2 OVERRIDES: FACTORS THAT INFLUENCE VOTE OUTCOMES IN MASSACHUSETTS CITIES AND TOWNS

by

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ABSTRACT

Throughout the past decade municipalities have responded in a variety of ways to Proposition 2 1/2, the property tax initiative that was passed by state voters in 1980 to limit the amount of tax revenues local governments can raise to pay for local services. The most significant of these responses has been the use of overrides. An override is a permanent increase in a town or city's property tax levy, voted on by residents of that community.

This thesis explores the increasing reliance on overrides to maintain the level of services residents desire. In particular, this thesis studies why some localities have more or less success in passing overrides.

The following three questions are addressed: 1) What are the community characteristics shared by Massachusetts municipalities that have been able to successfully use overrides to raise local tax revenues? 2) What non-quantifiable factors have contributed to the outcomes of override votes in different cities and towns? 3) Based on the experiences of communities that have both approved and not approved overrides, if an override seems like the appropriate response to a community's fiscal problems, can recommendations be made on how a community can conduct a successful override campaign?

This research is based on a combination of literature search, data provided by the Massachusetts Department of Revenue's Division of Local Services and the Massachusetts Census Bureau, as well as relevant studies that examine the override process across the state. Most importantly, this paper uses case studies to expand on current statistical research regarding the use of overrides in Massachusetts towns and cities. The case study method is used to explore, in greater depth, the non-quantifiable factors that are either promoting or blocking the use of overrides. Some of these factors include strategies used by municipal employees, the support or opposition of elected officials and the role of local media.

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CHAPTER ONE

Introduction

Proposition 2 1/2, the tax limitation measure that became state law in Massachusetts on July 1, 1981, limits the amount of property taxes cities and towns in Massachusetts can collect. This thesis will review the impact Proposition 2 1/2 has had on local government's ability to provide services and examine the increasing reliance on overrides to maintain the level of services residents desire. In particular, this thesis will study why some localities have more or less success in passing overrides.

1. THE PROBLEM

This thesis addresses the following three questions: 1) What are the community characteristics shared by Massachusetts municipalities that have been able to successfully use overrides to raise local tax revenues? 2) What nonquantifiable factors have contributed to the outcomes of override votes in different cities and towns? 3) Based on the experiences of communities that have both approved and not approved overrides, if an override seems like the appropriate response to a community's fiscal problems, what conclusions can be made about factors a community should consider when attempting to conduct a successful override campaign?

This paper uses case studies to expand on current statistical research regarding the use of overrides in Massachusetts towns and cities. The case study method is used to explore, in greater depth, the nonquantifiable factors that are either prompting or hindering the use of overrides.

2. PROPOSITION 2 1/2

Although Proposition 2 1/2 has been modified several times, it is essentially the same law that state voters overwhelmingly approved by referendum a decade ago. The law, which voters approved by a 59 to 41 margin, limits property taxation in two ways. First, the total amount of property tax levied by a city or town cannot exceed 2.5 percent of the total assessed value of all property in the community. Second, the total amount of property tax collected by the community, with some exceptions, cannot go up more than 2.5 percent per year. Because many communities were levying taxes at a much higher level than 2.5 percent prior to the passage of Proposition 2 1/2, the new law forced them to cut property taxes by 15 percent a year until they fell within the 2.5 percent limit[1] .

Proposition 2 1/2 increasingly restricts the amount of revenues towns and cities can collect for schools, public safety and other public services raised through the property tax levy. Proposition 2 1/2 only allows municipalities to raise their property tax levy each year 2.5 percent, meaning they are limited to the compounded rate that it has been allowed to increase *each year since 1981*. That means that even if a community has experienced significant growth in property values (not including new construction), as many did at different points throughout the 1980s, their property tax levy would still only raise 2.5 percent a year, regardless of growth beyond that minimum level. This restriction, which has had the most dramatic effect on communities in the state, is why many municipalities are levying well below 1 percent of their assessed value[2] .

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[1] Sherry Tvedt, "Enough is Enough: Proposition 2 1/2 in Massachusetts," *National Civic Review*, November, 1981, 121.

[2] Rebecca Mofitt, interview, Fall 1991.

3. THE STATE AND LOCAL ECONOMY

The Massachusetts local economy has changed significantly since Proposition 2 1/2 became law on November 4, 1980. Although supporters such as Citizens for Limited Taxation say it is still a workable and necessary law, many towns and cities are being faced with severe revenue shortages directly attributable to Proposition 2 1/2.

3a. The Early Years of Proposition 2 1/2

Most Massachusetts cities and towns were able to maintain a comfortable level of services during the first three or four post-Proposition 2 1/2 years. Despite the actual reduction in the property tax rate, Massachusetts was experiencing a significant amount of new growth. The state had entered a decade of economic boom times know as the "Massachusetts Miracle." This meant that even though the property tax rate had been effectively lowered, towns and cities were able to collect comfortable levels of revenues due to new residents and businesses moving into their communities which added to the base levy from which their property tax rate was calculated each year. Although this high level of growth from construction and development increased the need for expenditures in communities, this "new growth" also worked to keep many municipalities from experiencing substantial cutbacks in the first years after Proposition 2 1/2 was approved.

State aid also increased substantially in the early years of Proposition 2 1/2 and softened the blow of the new tax law. This aid, however, was not able to keep pace with the increasing demand for revenues toward the end of the decade. As the state began to sink into the current recession of the early 1990s and state revenues were needed elsewhere, the amount of local aid began to decline at an alarming rate[3] .

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[3] Katharine L. Bradbury, "Can Local Governments Give Citizens What They Want?: Referendum Outcomes in Massachusetts," *New England Economic Review*, May/June 1991, 5.

The increasing cost of local goods and services in the state throughout the 1980s also contributed to a lack of revenues to maintain programs in some towns and cities. Because they were prohibited by Proposition 2 1/2 to raise taxes, municipalities were starting to feel the fiscal pinch and looking for ways to increase their revenues.

By the end of the 1980s, the state's economic boom was over. A regional and national recession resulted in a nearly complete halt in state growth. Today, as 1991 draws to a close, Massachusetts has the highest unemployment among the country's industrialized states and state government has a severe budget crisis of its own. Shrinking state resources over the past four years has significantly decreased the amount of local aid provided by the state to local governments.

While nearly every municipality in the state is facing tougher budget decisions and stricter fiscal constraints, a growing number have been forced to lay off alarming numbers of municipal workers, severely reduce local services and overburden remaining employees and services. In June of 1991, the city of Chelsea was placed into state receivorship in an attempt to rescue the municipality after the city went weeks without being able to make payroll or settle contracts. While the state refused to offer the city additional local aid, it hired a manager to oversee its city operations temporarily. Other cities in the state are considered to be nearing the same level of fiscal crisis as Chelsea and may also need to turn to the state if other solutions are not found to address the inadequate supply of local tax revenues.

4. RESPONDING TO PROPOSITION 2 1/2

In the past decade municipalities have responded in a variety of ways to the limits placed by Proposition 2 1/2 on their ability to raise taxes and pay for services. The most significant of these responses has been the use of the local override initiative. Overrides, along with debt exclusions and capital outlay expenditure exclusions, are ways in which communities can direct their local officials to increase the amount of property taxes collected in their city or town -- an amount above that allowed by Proposition 2 1/2. Overrides can be used for general operating expenses or to help finance a new or existing program or service such as the school system or the town's elderly center. Once approved, an override becomes a permanent addition to the amount of property taxes which may be collected each year.

Probably the most significant change made to Proposition 2 1/2 came in January of 1987. Although the original writing of the law included a provision allowing communities to override Proposition 2 1/2, in 1987 the law was altered to decrease the percentage of votes needed to approve an override. Originally requiring a two-thirds majority, the 1987 changes instead required a simple majority, theoretically making it easier to pass an override[4] .

Today in 1991, more than ten years after Proposition 2 1/2 became law, the number of communities in the state attempting to override Proposition 2 1/2 is increasing. While it would make sense to assume that overrides are currently more difficult to pass due to the severe economic downturn in Massachusetts, the number of communities attempting to pass overrides has been increasing steadily ever since

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[4] *Everything You Always Wanted to Know About Levy Limits. . . But Were Afraid to Ask: A Primer on Proposition 2 1/2* (Massachusetts Department of Revenue Division of Local Services, Boston, 1989), 10.

FY1983; the most noticeable increase, in fact, was in FY1991. Even the state's larger towns and cities, previously unable to even put an override on the ballot due to intense voter opposition, have begun to find some support for the measure[5] .

5. WHAT DID VOTERS WANT IN 1981?

Citizens for Limited Taxation, the group most responsible for promoting the passage of Proposition 2 1/2, strongly believes that Proposition 2 1/2 is still doing the job voters wanted it to do when they voted for it in 1981. But what exactly *did* Massachusetts voters want when they voted in favor of Proposition 2 1/2? What did they anticipate would be the long range effect of such a dramatic change in tax law?

Research on Proposition 2 1/2 has shown that voters who supported the measure believed government was inefficient at its best, and corrupt at its worst. Seventy-three percent of respondents to a survey conducted two weeks after the Proposition 2 1/2 vote thought that spending by state and local government could be cut by 15 percent or more without affecting the quality or quantity of services provide. In fact, a majority of residents surveyed said they were reasonably content with their level of services they were receiving at both the state and local level prior to the Proposition 2 1/2 vote. Only when asked specifically about welfare programs, did a majority of the respondents support a reduction in services[6].

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[5] Katharine L. Bradbury, "Can Local Governments Give Citizens What They Want?: Referendum Outcomes in Massachusetts," *New England Economic Review*, May/June 1991, 5.

[6] Helen F. Ladd, "Proposition 2 1/2: Explaining the Vote," *Program in City and Regional Planning, John F. Kennedy School of Government, Harvard University, Research Paper,* April 1981.

Therefore, Massachusetts residents were asking for a reduction in their property tax burden when they supported Proposition 2 1/2. At the same time, supporters of Proposition 2 1/2 believed that a tax limitation measure enacted during a time of fiscal constraint *would not* result in a reduction of services because of the high level of government waste and corruption. Government officials, they felt, would simply start using tax dollars more efficiently and tighten their own belts considerably.

Proposition 2 1/2 *has* resulted in a reduction of services in most communities across the state. How communities respond to the reduction of services, through the use of override votes, is the focus of this study.

6. SIGNIFICANCE OF THIS STUDY

This study is an attempt to understand how well the override process is working in Massachusetts cities and towns and to identify the factors that contribute to a community's ability to pass an override. This study first looks at the quantifiable characteristics of the communities in the state that have successfully used the override process. Much of this information comes from research conducted by Katharine Bradbury at the Federal Reserve Bank of Boston.

This study also looks at the non-quantifiable factors which seem to be preventing towns and cities, especially those most in need of increased revenues, from being able to use the override process to pay for programs and services. This information has been collected, although not exclusively, through the use of six case studies.

This research is important during the current period of economic recession and state and local cutbacks. Communities in need of added revenues must have adequate information on the override process if they are to make an informed decision about how

to best respond to budgetary constraints. This research will be of particular value to individuals and organizations involved in campaigns to pass overrides.

Additionally, it is imperative that state lawmakers who advocate changing or abolishing Proposition 2 1/2, have an understanding of the obstacles which prevent the override option from being a workable or practical solution for municipalities in need of additional revenues.

7. CHAPTER SUMMARIES

Chapter Two discusses the Massachusetts tax limitation movement, the passage of Proposition 2 1/2 and what voters "wanted" when they approved the measure.

Chapter Three discusses the use of overrides; how a community's tax levy is calculated, the constraints Proposition 2 1/2 places on this levy and the way an override can be used to raise that amount. This chapter also discusses Katharine Bradbury's findings from her 1991 research into the characteristics shared by communities that are passing overrides. This information provides a base of understanding about the quantifiable factors shared by these communities.

Chapter Four discusses the selection of the six case studies conducted for this thesis. While Bradbury has examined the override process through the use of statistical analysis, the case studies attempt to look more closely at the non-quantifiable factors that promote or block the passage of overrides in Massachusetts cities and towns.

Chapter Five is a presentation of the six case studies conducted for this thesis, which are an examination of recent override votes in these communities, their results and the varied components that contributed to their outcome.

Chapter Six is a summary of factors communities should consider when attempting to conduct a successful override campaign, as well as recommendations for further research.

CHAPTER TWO

The Property Tax Limitation Movement

This chapter discusses the passage of Proposition 2 1/2, the Massachusetts tax limitation measure. It is important to understand the origins of Proposition 2 1/2 when discussing how residents in Massachusetts are responding to the limits placed on property taxation in their communities.

1. PROPERTY TAXATION IN THE U.S.

Property taxation has been the major fiscal resource for local governments since the seventeenth century. During its first 200 years it was a general tax which measured the value of *all* types of private assets and taxed individuals and businesses at a uniform rate. This being no small feat, property taxation has changed over the past 100 years. Prior to World War II, these taxes, referred to as "general property taxes," applied to most privately-owned property[7] .

By the late 1930s the laws changed to exclude from taxation much intangible property, motor vehicles and most household goods. It was also at this time that religious, educational and charitable organizations were allowed to exempt from taxation any property used in appropriate activities for non-profit purposes. In most states, property being taxed is real estate, business equipment and business inventories. Property taxation has long been criticized as a regressive tax. A regressive tax is one in which as income rises, the percentage of the income that goes to the tax ultimately declines. It remains,

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[7] Netzer, Dick, *Economics of the Property Tax* (Washington, D.C.: The Brookings Institution, 1966), 8.

however, the largest contributor to local government revenues[8] .

2. MASSACHUSETTS TAX LIMITATION MOVEMENT

Massachusetts, it seemed, was ripe for tax revolt by the late 1970s. In 1974 when Michael Dukakis took over the job of governor and was faced with solving a budget deficit left by his predecessor and a state economy heading into recession. Although Dukakis had been elected on a "no new taxes" platform, he raised taxes; a major contributor to his 1978 failed re-election campaign. The year Dukakis lost his re-election bid, Massachusetts had the second highest property taxes in the country -- 70 percent higher than the national average, prompting the nickname "Taxachusetts." The first tax limitation law in the country, California's Proposition 13, is a state constitutional amendment that limits property taxes to 1 percent of assessed value based on 1975-1976 assessments. The amendment also prohibits tax bills from increasing more than 2 percent each year and stipulates that property be reassessed at its sales price but only when the property is sold. Although Proposition 2 1/2 was not as extreme as Proposition 13, California's success seemed to give the tax limitation movement in Massachusetts and across the country the precedent it needed. Many advocates of tax limitation in Massachusetts believe that the Proposition 2 1/2 effort would not have been successful if California hadn't taken Proposition 13 to the ballot box and won.

The first version of Proposition 2 1/2 was introduced into the Massachusetts state legislature in June of 1978 -- just three days after voters in California approved Proposition 13. Because time was running out in the legislative session, the four Massachusetts Republicans backing the measure quickly lumped together a number of

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[8] Ibid.

small property tax reform bills that had been voted down in the past[9] .

Legislators also tossed in a provision that would limit the property tax rate to 2.5 percent of the market value of the property. After Proposition 2 1/2 was filed, a small, conservative taxpayers organization entered the fray, Citizen's for Limited Taxation. CLT had been founded in 1973 and had been responsible for a successful campaign against a graduated income tax initiative in 1976[10] .

In 1977 CLT took the reins again. Twice the organization gathered the 56,000 signatures required to put the "King Amendment" on the 1978 legislative agenda for a first vote in a constitutional convention. The initiative would require, by constitutional law, that the state limit spending to the average ratio of state expenditures to personal income for the previous three years. Because of the success of Proposition 13 in California, lawmakers in Massachusetts were under increasing pressure to address similar tax relief measures at home. Thus, just before adjournment, the legislature granted approval to the King Amendment and left Proposition 2 1/2 to die in committee.

The decision to support possible future limits on state spending without addressing property taxes was becoming a recognizable tactic among politicians in many states. Although rising taxes were becoming a persistent election issue, very few public servants were willing to make the tax cuts their constituents were asking for and risk unpopular spending cuts in their district.

Two months later in August of 1978 CLT filed an initiative calling for limits on property taxes which was disqualified by the attorney general. Four other groups

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[9] Clarence Y. H. Lo, *Small Property Versus Big Government* (Berkeley: University of California Press, 1990), 87.

[10] Graduated income tax is a progressive tax which taxes those with higher incomes at a higher rate.

attempted to collect enough signatures to place similar initiatives on the ballot but failed. However, a non-binding advisory question did show up on the November ballot encouraging lawmakers to support legislation that would reduce property taxes and increase state aid to municipalities. That question was overwhelmingly supported by voters, increasing pressure on politicians to take a more definitive stance on the issue[11] .

Despite the clear message from voters, only one tax limitation bill, a minor measure proposed by Dukakis' predecessor Edward King, was passed when the legislature reconvened in January of 1979. Because the legislature had not responded as hoped, nine tax limitation initiatives were filed the following August to be placed on the November ballot. These nine initiatives, backed by a diverse group of supporters, indicated a growing coalition of those in favor of tax and spending cuts.

This time around, businesses joined the effort. The Associated Industries of Massachusetts (AIM) and the Massachusetts High Technology Council (MHTC) felt that the increasing tax burden in Massachusetts was preventing it from successfully attracting businesses and workers to the state and was adding to the economic decline in the region. Two initiatives, filed by AIM and MHTC together, qualified for the ballot along with a CLT initiative and one sponsored by the Massachusetts Teachers Association.

When legislators met again in January of 1980 they wasted no time in voting down all the tax limit proposals except the joint AIM-MHTC amendment. Consistently refusing to offer alternative tax plans, the legislature rescheduled the vote on the AIM-MHTC plan. In the end they adjourned early without voting on the measure.

Before the session ended, however, a new measure was proposed that would limit

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[11] Clarence Y. H. Lo, *Small Property Versus Big Government* (Berkeley: University of California Press, 1990), 88.

state and local taxes and bring Massachusetts' tax burden in line with 17 other industrial states; the Cohen Amendment. Proponents were sure the new measure would draw business support away from Proposition 2 1/2. The Cohen Amendment, and its obvious threat to Proposition 2 1/2 supporters, also died without a vote when the legislature adjourned.

The battle, however, was not over. Governor King, responding to intense criticisms for failing to enact a single tax law, called the lawmakers back for a constitutional convention in September of 1980. The legislators, to avoid a vote on Proposition 2 1/2, quickly substituted the Cohen Amendment. Instead of backing away from Proposition 2 1/2, MHTC pledged its full support of the measure and gave CLT $250,000 toward the November ballot campaign.

The campaign was extremely heated, taking precedence in the state over the Reagan/Carter presidential election. The most vocal opponent of Proposition 2 1/2 was the Massachusetts Teachers Association. They claimed that 40 percent of all local government employees would be left without jobs if the measure passed. The polls indicated that potential voter support waned temporarily when "Vote No" ads hit the airwaves, but rebounded when MHTC pumped new funds into the "Vote Yes" campaign[12].

3. VOTING "YES" ON PROPOSITION 2 1/2

On election day, November 4, 1980, 59.6 percent of the voters in Massachusetts voted in favor of Proposition 2 1/2. Some believe that the overwhelming success of the

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[12] Clarence Y. H. Lo, *Small Property Versus Big Government* (Berkeley: University of California Press, 1990), 88.

initiative had to do with several factors. For instance, unlike Proposition 13 in California, Proposition 2 1/2 was set up so tax cuts would occur gradually by reducing property taxes in communities by 15 percent until they were in accordance with the 2.5 percent limit. At the time home prices were also rapidly rising in the state. Voters believed that in some situations assessments would go up and cause revenues to increase, regardless of the new tax limit. Although not as extreme as California's Proposition 13, which restricted property taxes to 1 percent of assessed property value, Proposition 2 1/2 would have a profound and long-lasting impact on towns and cities throughout the state.

Although in 1980 Massachusetts was poised on the brink of its self-proclaimed economic "miracle", when voters approved Proposition 2 1/2 the state was not sitting on a budget surplus like the one that existed in California during their "tax revolt." It had been this surplus that had led California citizens, outraged by the year-to-year surpluses being found in the state's coffers to demand that property taxes be lowered and money be provided by the state to make up the difference at the local level.

But if there wasn't a surplus of state funds that voters felt should be allotted to local governments, what *did* Massachusetts voters want when they voted in favor of the measure? Research on Proposition 2 1/2 has shown that voters believed their government to be inefficient at best, and corrupt at its worst, particularly state government. Seventy-three percent of respondents to a survey conducted two weeks after the Proposition 2 1/2 vote thought that spending by state government could be cut by 15 percent or more without affecting the quality or quantity of services provided. At the same time 88 percent of those surveyed said they believed corruption in government was commonplace. In fact, 82 percent of those who voted in favor of Proposition 2 1/2 said

they felt Proposition 13 in California was proof that taxes can be cut without reducing services[13] .

Residents surveyed also said they were reasonably content with their level of services prior to the Proposition 2 1/2 vote. Only when asked specifically about welfare programs, did a majority of the respondents support a reduction in services.

Therefore Massachusetts residents were asking for a reduction in their property tax burden through their support of Proposition 2 1/2 and were also articulating their dissatisfaction with the way state and local government was run and the excessive fiscal spending autonomy they enjoyed. Supporters of Proposition 2 1/2 believed that a tax limitation measure enacted during a time of fiscal constraint (lack of budget surplus at the state level) would not result in a reduction of services because of the high level of waste and corruption. Government officials, they felt, would simply be forced to use tax dollars more efficiently and tighten their own belts considerably.

Proposition 2 1/2, however, has done more than reduce the property tax rate across the state. While it *has* significantly lowered the amount of property taxes individuals pay in many communities, it has also restricted the ability of local governments to pay for the services Proposition 2 1/2 supporters did not want reduced in 1981. **Chapter Three** looks at the use of overrides in Massachusetts towns and cities and the attempt by municipalities to counter the severe revenue limitations that have resulted from Proposition 2 1/2.

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[13] Helen F. Ladd, "Proposition 2 1/2: Explaining the Vote," *Program in City and Regional Planning, John F. Kennedy School of Government, Harvard University, Research Paper,* April 1981.

CHAPTER THREE

Proposition 2 1/2 Overrides

This chapter explains how a community's tax levy is calculated and the ways that cities and towns in the state can increase their property tax levy through the use of overrides. This chapter also explores the characteristics common among communities that are using overrides to increase their tax levy.

1. TAX LEVIES AND LEVY LIMITS

Tax cut measures in this country have been implemented in a variety of ways. California's Proposition 13, for example, was approved by voters as an amendment to the state constitution, meaning that local governments cannot amend or alter the measure in any way. Proposition 2 1/2, however, is a state law and contains a provision allowing individual communities the opportunity to vote for additional increases in their property tax levy.

Before exploring the ways that communities can increase their tax levy, it is important to understand how this levy limit, the amount of property taxes a town or city can collect, is determined. Proposition 2 1/2 defines two types of constraints on levies:

1.) The **levy limit**, as mandated by Proposition 2 1/2, is the maximum amount a community can levy in a given year. The levy limit is calculated by using the amount of property taxes collected in the community during the preceding year and a) adding the property taxes from any new growth in the community and b) increasing that amount by 2.5 percent. As long as this amount is less than a community's levy ceiling, this will be the maximum amount a town or city can collect in property taxes for that year. Since

Proposition 2 1/2 was approved by voters in 1981, the state's Department of Revenue has been responsible for calculating the levy limit for each town and city[14] .

2.) The **levy ceiling** is 2.5 percent of the full and fair cash value of all taxable real and personal property in the town or city. The only way a levy ceiling increases is through the reevaluation of property. Each Massachusetts town and city is required by law to reassess its property every three years. As the value of a community's property increases, so does its levy ceiling. Regardless of new growth and other measures a municipality can never collect more property taxes than the levy ceiling allows. The levy limit can never exceed the levy ceiling[15] .

It is possible under Proposition 2 1/2 to increase a community's property tax levy through the allowance for "new growth." **New growth** is calculated as the previous year's tax rate multiplied by the amount of new growth in the community as defined in two ways, 1.) the value of all properties whose values rose more than 50 percent in the past year because of substantial renovations to the property and 2.) any properties added to the tax rolls, such as newly constructed homes or commercial buildings[16] .

The Hamill Commission, one of two commissions created by former Governor Michael Dukakis to study property taxation in the state, recommended in 1990 that new growth be defined more broadly to include all increases in value except those that are due to simple appreciation or reevaluation. The state legislature approved this change which is scheduled to take effect in FY1992.

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[14] Katharine L. Bradbury, "Proposition 2 1/2: Initial Impacts, Part 1," *New England Economic Review*, January/February.

[15] Ibid.

[16] Ibid.

Taking the previous year's levy limit and increasing it by 2.5%:

A. FY86 LEVY LIMIT	**$1,000,000**
B. (A) × 2.5%	**+ $25,000**

Adding to the levy limit amounts of certified new growth added to the community's property tax base:

C. FY87 NEW GROWTH	**+ $15,000**

Adding to the levy limit amounts authorized by override votes:

D. FY87 OVERRIDE	**+ $100,000**
E. FY87 SUBTOTAL (A + B + C + D)	**= $1,140,000**

Comparing the FY87 levy limit to the FY87 levy ceiling and applying the lesser number (compare E and F):

F. FY87 LEVY CEILING	**$2,500,000**

$1,140,000

APPLICABLE FY87 LEVY LIMIT
(Lesser of E and F)

This community's levy limit, the maximum amount in real and personal property taxes it can levy, is $1,140,000 for FY87.

Figure 1. How is a Levy Limit Calculated[17] ?

2. WAYS TO INCREASE A COMMUNITY'S TAX LEVY

If a community feels that its levy limit is not adequate and there is room between the community's levy limit and the community's levy ceiling, Proposition 2 1/2 contains a provision which allows municipalities to increase their levy through **overrides, capital outlay expenditure exclusions** and **debt exclusions.** These referenda, voted on by the residents of the community, are used to alter the amount of property taxes a community can collect to fund their schools, public safety and other services that are supported by property taxes. State aid, local receipts and other revenues are also used to pay for local services, but property taxes are the most significant source of revenue for these purposes.

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[17] *Everything You Always Wanted to Know About Levy Limits. . . But Were Afraid to Ask: A Primer on Proposition 2 1/2* (Commonwealth of Massachusetts, Department of Revenue Division of Local Services, Boston, 1989).

An **override** is a permanent increase in a town or city's levy limit voted on by that town or city. Override questions must be written in dollar terms and must explain what the revenues will be used for if approved. For example, a town may ask voters to approve an override for a specific amount to be used for the town's general operating expenses. Or voters may be asked to approve a specific amount that would increase expenditures for a particular program such as the school system or the town's elderly center. Once approved the increase becomes a *permanent* addition to the amount of property taxes the town or city can collect each year. This means that the override amount becomes part of the *base* levy used to calculate the following year's levy limit.

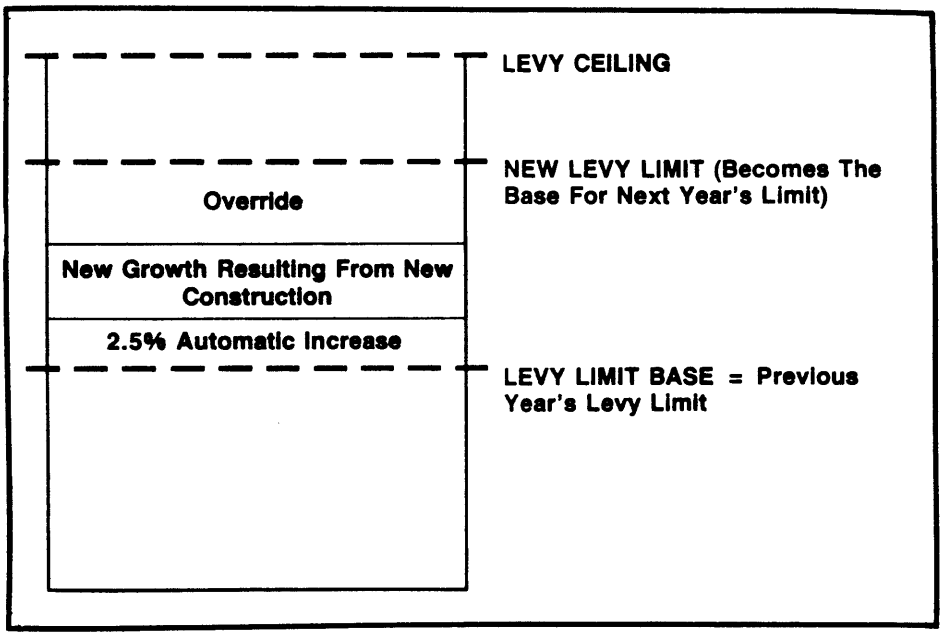

Figure 2. How Can a Community Levy Taxes Above its Levy Limit or Levy Ceiling[18] ?

[18] *Everything You Always Wanted to Know About Levy Limits. . . But Were Afraid to Ask: A Primer on Proposition 2 1/2* (Massachusetts Department of Revenue Division of Local Services, Boston, 1989).

Overrides can be placed on the ballot after receiving the approval of a majority of a community's Selectmen or City Council (sometimes also requiring the approval of the Mayor). In 1987, the state legislature determined that a simple majority vote of residents was sufficient to approve overrides. Previously, depending on the dollar amount, some overrides required the approval of two-thirds of the voters[19] .

Communities are also able to raise funds for certain specific uses if approved by the city or town's voters. An exclusion for the purpose of raising funds for debt service costs is referred to as a **debt exclusion.** This means that an additional amount of property taxes can be collected above the levy limit to pay the debt service on a loan. This amount is added to each year's levy limit until the debt is paid off. Unlike an override it does not become a permanent part of the base upon which the levy is calculated.

An exclusion for the purpose of raising funds for capital project costs is referred to as a **capital outlay expenditure exclusion.** This amount is added to a town or city's levy limit only for the years that the particular project is being carried out.

Like the override, both of these exclusions require a majority vote of the municipality's Board of Selectmen, or City Council to be placed on the ballot. Exclusions also require a majority vote of approval by the residents of each town or city. Again, each of these exclusions must be written to include the dollar amount and how the money will be spent.

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[19] *Everything You Always Wanted to Know About Levy Limits. . . But Were Afraid to Ask: A Primer on Proposition 2 1/2,* (Massachusetts Department of Revenue Division of Local Services, Boston, 1989).

3. OVERRIDES VS. EXCLUSIONS

This thesis does not look at exclusions for a number of reasons. First, when examining the alternatives that local governments and their constituents have for altering the tax cuts imposed by Proposition 2 1/2, overrides, because of their permanence, overrides seem to be a more accurate indication of residents' belief that taxes are too low or services are inadequate in some way. Second, although some Proposition 2 1/2 proponents view overrides as a natural and complementary extension to one of the original goals of the tax law -- keeping tax and spend decisions in the hands of local communities -- overrides are also the most clear response municipalities can make to offset the continuing decrease in state aid. Third, if voters reject debt or capital outlay expenditure exclusions, it is most likely that only those individual projects will not move forward. If an override is rejected by voters the direct result could be the elimination or scaling down of services in the community. Thus, overrides more directly reflect the on-going budget operations in a city or town and the demand for services by residents.

It is also important to mention that it is no small feat to pass a referenda at any level of government. It is believed by experts that the opponents of referenda have a five to ten percent advantage in every election. Without political parties for voters to align themselves with, many citizens are unwilling to vote "yes" on a proposal unless they feel very strongly about the issue at hand. Again, because of the permanence of overrides, voter approval would seem to be more significant than votes that approve temporary measures aimed at a specific, time-limited project [20].

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[20] Moore, John W. (1988). "Election Day Lawmaking," *National Journal,* Sept. 17, 1988, p. 2299.

4. THE USE OF OVERRIDES

Communities in Massachusetts are relying more and more on overrides to raise their community's levy limit and maintain local services. Beginning in FY1983, municipalities across the state began the sporadic use of overrides to permanently raise their levy limits. This number grew at a steady pace throughout FY1990 and increased significantly in FY1991. Even cities in the state, previously unable to pass overrides due to intense voter opposition, began to find support for these measures.

The fact that towns and cities in Massachusetts are using the override initiative in increasing numbers negates what most analysts and taxpayers believe is the "conventional wisdom" of overrides; that no one would *choose* to raise taxes during recessionary times. Yet 293 out of 351 towns and cities in the state have proposed overrides or exclusions on their local ballots since Proposition 2 1/2 was approved. Only 1/6 of all state municipalities have *not* attempted to increase their levy limit through these methods[21].

Override votes are definitely responsible for a growing proportion of the total amount of property taxes collected in the state. When looking at the state as a whole, we can see that property tax revenues resulting from "new growth" decreased significantly over the past five years. At the same time, the amount of revenue resulting from overrides, less than one percent in 1986, accounted for an estimated 22 percent in FY1991[22].

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[21] This estimated number is based on information provided by the Massachusetts Department of Revenue Division of Local Services, Municipal Data Bank. Data for 45 communities is missing. There is currently no total available to the public for FY 1991.

[22] Katharine L. Bradbury, "Can Local Governments Give Citizens What They Want? Referendum Outcomes in Massachusetts," *New England Economic Review*, May/June 1991, 6.

While we know that communities in Massachusetts are attempting and passing overrides in increasing numbers we know less about why overrides pass in some communities and do not pass in others. We understand even less about why some communities are able to easily put overrides on their ballots and others towns and cities, even those most in need of revenues, do not even propose overrides. Are their attempts blocked in some way or are they choosing not to attempt overrides for other reasons?

5. PLACING OVERRIDES ON THE BALLOT

Even if citizens have gained increased control over their local budgets through the override process, there is still no way for voters to control the way public officials use the revenues available to them. Residents simply have no way of knowing whether or not services can be produced at a lower cost by the town's administrators. There is also no way for voters to force municipal employees to cut costs even if they could prove that there was fat in the budget. And if an attempt to raise more revenue fails, voters cannot control by ballot what services will suffer cuts due to a lack of funds.

It is instructive to look at how overrides are put on ballots in this state. Although the method of placing an initiative on the ballot can vary from state to state, elected officials perform this function in Massachusetts. The governing body in the community -- the Board of Selectmen or City Council -- must approve an override question by a majority vote before it can be placed on the ballot. Although citizens can lobby these officials, they are not able to present proposals of their own. Recently, some Town Meetings, open forums for all members of a community and the legislative arm of town government in the state, have begun to approve "contingent appropriations" to pressure

their Selectmen to place overrides on the ballot. These are budget appropriations that rely on funds expected to be raised through a later override[23] .

5a. What a "No" Vote Means

Do overrides allow voters to *directly* express which services they want in their community and how much they are willing to pay for those services? Although it has become more popular over the past several years to use an override "menu", a list of override questions separated into appropriations for different departments or services, it is doubtful that even "menus" of choices reflect all the desires of the citizenry. Instead, if an override is voted down, what local officials learn from the vote is simply that *the majority of those citizens who showed up to vote on that particular day did not want to pay that specific increase in taxes for that particular program at that time.*

What might be other reasons overrides are not approved by voters even though public officials place them on the ballot? As the case studies in Chapter Five will describe in greater detail, there are a number of reasons that an override might not be approved by the voters. Some of the reasons are:

1.) Elected officials simply misread their constituency. The proverbial "small, but vocal minority" has convinced their representatives that their particular proposal is the voice of the majority. Special interest groups also have more resources and access to officials and are able to sway the vote. A high level of diversity in the community and a multitude of conflicting agendas can make it difficult for elected officials to predict the desires of their constituents.

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[23] Katharine L. Bradbury, "Can Local Governments Give Citizens What They Want? Referendum Outcomes in Massachusetts," *New England Economic Review*, May/June 1991, 7.

2.) Although support for an override may seem high, officials may be reluctant to be associated with supporting its placement on the ballot for fear of being connected to a potentially unpopular vote. It could lead to the placement of less controversial proposals on the ballot that do not receive the necessary support.

3.) Elected officials have been known to put overrides on ballots even when they think they might lose. Officials in the city of Brockton, for instance, placed an override on the ballot even though they strongly believed it would fail. These officials had been receiving pressure to attempt an override from municipal employees who were being laid off or constrained by a lack of operating revenues. State level politicians had also encouraged Brockton to attempt an override as a way to determine local support for increased taxes[24] .

Even when popular overrides are placed on the ballot, there are factors that could lead to the failure of a majority approval. One of the most formidable obstacles facing proponents of tax increases in Massachusetts is the pervasive anti-tax feelings in the state. The distrust of government and the belief that elected officials are inefficient and corrupt remains strong in 1991, ten years after those same sentiments ushered in Proposition 2 1/2. Also override elections, like all campaigns, are expensive. Voter turnout in Massachusetts is traditionally low and it is extremely difficult to educate citizens on the pros and cons of tax increases. Special interest groups, better organized and often with more resources, frequently out-inform other factions during campaigns and are able to swing votes their way.

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[24] See Chapter Five, Brockton case study.

As of April, 1991, only one-sixth of the state's 351 cities and towns had never placed an override or exclusion on their ballot. Katharine Bradbury, economist at the Federal Reserve Bank of Boston, conducted research in the spring of 1991 to determine how well citizens are able to get what they want in the area of local taxation and service levels from their local government through the use of overrides. Bradbury is a long-time researcher in the field of property tax limitations[25] .

Although other organizations in the state are in the process of studying the impacts of override and debt exclusion votes, such as the Massachusetts Municipal Association and the Tax Equity Alliance of Massachusetts, Bradbury's study is the most comprehensive currently available.

6. COMMUNITIES THAT ATTEMPT OVERRIDES

Bradbury looked specifically at override votes for FY1991 to determine what kinds of communities attempted these votes. By looking at the 181 communities that voted on *overrides* (out of 351 cities and towns in the state) she found that those that attempted overrides have:

- Higher per capita incomes than those that didn't attempt overrides
- Lower property tax rates than those that didn't attempt overrides
- Less new growth than those that didn't attempt overrides
- Less excess capacity than those that didn't attempt overrides
- Higher effective demand for local public services than those that didn't

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[25] The following information was drawn exclusively from Katharine L. Bradbury, "Can Local Governments Give Citizens What They Want? Referendum Outcomes in Massachusetts," *New England Economic Review*, May/June 1991.

attempt overrides

- Less ability to meet that demand for higher services without an increase in the levy limit than those that didn't attempt overrides
- A town form of government

7. COMMUNITIES THAT PASS OVERRIDES

Bradbury then looked at two different groups of communities in Massachusetts; towns and cities that have passed one or more override and those communities that voted on overrides but failed to approve them. By examining a number of fiscal characteristics, Bradbury found that communities that have passed one or more override share the following features:

- They have smaller populations than those communities that did not pass one or more override
- They have higher per capita incomes than communities that did not pass one or more override
- They have higher property wealth than communities that did not pass one or more override
- They have slightly lower property tax rates than communities that did not pass one or more override

Bradbury believes that population size is of particular importance in override votes. Presumably smaller communities have better communication between officials and residents, less mistrust of public officials and a form of government that allows for more direct participation than larger communities which rely on representational government. A smaller community, it is believed, is less diverse and has fewer competing special interest groups, presumably making it easier to pass overrides.

8. OTHER FACTORS

Bradbury's study also determined that it is easier for a community to pass an override vote if they have attempted one in the past. Residents and officials both learn how to have a successful override campaign through the experience of conducting one. Repeat campaigns also serve to educate voters on the issues and also, possibly, convince them that there are no other options available, such as hoping for greater efficiency in government. Public officials may also become convinced that there are no other alternatives and throw their support behind a campaign the second or third time around. They may also decide that it is less damaging politically to be involved in raising taxes than it is to cut services. It is also true that the longer ago the previous override attempts were made, the less likely it is a current override will pass.

Larger overrides are less likely to pass than smaller ones. Also the use of a menu, placing a number of overrides on the same ballot, reduces by 6 percent the chance of any one of the questions on the menu passing. However it is still easier to pass one override out of a group than to pass a single override placed on a ballot.

Although Bradbury concludes that the override process works relatively well in some communities, she does offer some cautionary words. In communities where overrides are being offered to voters, the override process seems to work relatively well in determining the need for increased revenues in the community. However, if need is a factor that leads to the approval of overrides, then cities in Massachusetts, some of the needier communities in the state, would be attempting overrides at the same rate as towns. This is not, however, the case. Only five out of 31 cities have ever attempted overrides. Without the option of raising taxes to pay for local services, cities are left

facing fiscally trying times with few or no alternatives to maintain service levels.

Chapter Four discusses the selection of the six case studies conducted for this thesis. While Bradbury has examined the override process through the use of statistical analysis, the case studies attempt to look more closely at the non-quantifiable factors that promote or block the passage of overrides in Massachusetts cities and towns. These are factors that are not easily identified through data and add another level of understanding to the override vote process and the factors that influence the outcomes.

CHAPTER FOUR

The Override Process

Chapter Four addresses the many problems communities face when trying to use overrides to bypass the limitations of Proposition 2 1/2. This chapter also describes how the six case studies were chosen for this research and the role a community's form of local government plays in the override process. The questions used in the case studies are provided at the end of this chapter.

1. FISCAL HEALTH AND SERVICE LEVELS

1a. The Future of Overrides

According to Katharine Bradbury's study, many communities in Massachusetts that want overrides have been able to at least get them on the ballot, and in many cases, pass them and increase their property taxes and local services.

While the Bradbury study examines communities that are successfully using the override process, it is also clear that there is another group of towns and cities that is much less likely to pass overrides; communities that highlight a fundamental and growing problem with the override process.

This group of communities -- towns and cities with low per capita income and little or no growth -- cannot afford to vote for higher taxes. Yet with their teachers being laid off, police and fire departments shrinking, libraries closing and their public schools overcrowded and lacking in appropriate supplies and supervision -- they can hardly afford *not* to vote for an override.

According to Bradbury, towns and cities that did not propose or pass overrides in the 1980s tend to have lower service levels. Communities that have been proposing and passing overrides, generally smaller towns, entered the 1990s with higher service levels. Communities with lower property values will generally be locked into a low service level leaving poor communities with fewer local services than wealthy communities[26] .

Fiscal health in Massachusetts' cities and towns, however, is not static. Nearly two years into the 1990s the state has seen an unprecedented dismantling of local services many residents had learned to take for granted -- adequate public schools, local sports programs, fully staffed police and fire departments, public libraries, a receptionist to direct calls at city hall, to name just a few. Over the next few years local aid is scheduled to be reduced even further. This will mean that every city and town in the state, rich and poor, will have to dig deeper into their pockets to finance even the most basic of local services.

At the very least, unless Proposition 2 1/2 is abandoned or some other source of revenue is developed, the need for overrides in most communities will continue to increase over time. How proponents place overrides on the ballot and the way supporters conduct campaigns will greatly influence the outcome of the votes. At the same time, there are cities and towns that may never see an override pass and will be forced to cut back vital services.

Because of the growing importance of overrides in many municipalities across the state, it is important to look beyond the quantitative measures examined in Bradbury's study. Many of the factors that impact the outcome of override votes are

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[26] Katharine L. Bradbury, "Can Local Governments Give Citizens What They Want? Referendum Outcomes in Massachusetts," *New England Economic Review*, May/June 1991, 16.

those which cannot be altered in the foreseeable future -- a town's per capita income, the value of property, and growth factors. This thesis uses case studies to look more closely at the non-quantitative factors that impact these votes. Some of these factors are also those that cannot be easily altered in the near future, such as public perception of municipal employee unions, crime rates, and the editorial leanings of local media. A few of the factors examined in the case studies, however, are those that can be manipulated to create different override outcomes, such as how an override campaign is conducted.

2. SELECTION OF CASE STUDIES

Selecting a group of communities to examine was a difficult task. While I was constrained by a lack of resources from conducting a large, encompassing sample, I was determined to use most of the community characteristics Bradbury used to distinguish between communities. The difficulty came in selecting a group which incorporated those factors in some logical manner. The other difficulty was finding towns that matched those criteria and also represented a mixture of override outcomes.

After much trial and error, I selected six communities, broken into three pairs. The first pair, Worcester and Brockton, are both large cities. Worcester's recent override attempt was successful and Brockton's failed. The second pair, Lexington and Needham, are towns with populations over 10,000. Lexington recently passed an override and Needham recently voted one down. The third pair, Middleton and Tyngsborough, are very small towns of less than 10,000 residents. Tyngsborough passed an override recently and Middleton's attempt failed.

2a. Criteria Used for Selection

The case studies were chosen in an attempt to select pairs of communities where the following factors were close in magnitude:

- per capita income
- excess capacity, the difference between the levy and the levy limit
- new growth
- assessed value of property per capita

2b. Community Data

	Worcester	Brockton
Override	Passed	Failed
Population	169,000	92,000
Per capita income	$11,819	$11,314
Excess capacity	$18,432	$14,000
New growth	$1,655,067	$701,306
Assessed value/ per capita	$41,283	$41,055

	Lexington	Needham
Override	Passed	Failed
Population	28,000	27,000
Per capita income	$24,000	$23,000
Excess capacity	$2017	$7061
New growth	$284,562	$269,603
Assessed value/ per capita	$90,456	$86,922

	Tyngsborough	Middleton
Override	Passed	Failed
Population	8,000	5,000
Per capita income	$16,000	$16,000
Excess capacity	$447	$5,855
New growth	$256,653	$387,262
Assessed value/ per capita	$54,833	$77,944

Source: Massachusetts Department of Revenue's Division of Local Services and the U.S. Department of Commerce Bureau of the Census, 1990 Massachusetts data.

As the figures indicate, an attempt was made to find two communities of roughly equal size that had a recent override vote with opposite outcomes. An attempt was also made to match those two communities so that they had somewhat similar populations, incomes, excess capacity, new growth and property values. These factors were chosen for several reasons; they give the reader a sketchy introduction to the fiscal character of each community, they are most of the factors that Bradbury's study uses and they are the factors most often discussed in the media and elsewhere as having a significant impact on a community's fiscal health and need for an override. Other factors could have been added to the list, but the more factors used, the more difficult it became to find communities that fit the different criteria and had recent override votes with opposite outcomes. The most noticeable difference is between the populations of Brockton and Worcester. This was unavoidable, however, due to the small number of Massachusetts' cities that have attempted overrides. In most respects, however, the two are similar (except for "new growth" which will be discussed further in Brockton's case study).

Once the selection process was finished the case studies consisted of interviews with local government officials, elected or appointed, interviews with individuals involved in either supporting or defeating override votes, such as school department officials and citizen groups, and local service providers. Local newspaper coverage of these and related issues was also used, as well as analysis of voter behavior. Tyngsborough and Middleton are presented in a slightly different way than the larger communities studied. This is due to the limited amount of actual campaign activity that took place in the two towns.

2c. Limits of Case Studies

Although the study group represents a fair cross section of communities in the state, the group does not represent a random sample survey and cannot be used to reach statistical conclusions about the determinants of override behavior in Massachusetts communities. However, this sample has enough variation to allow some tentative hypotheses to emerge from study information. Further research in this area can use larger samples to test the generality of the case study findings.

3. HOW AN OVERRIDE IS PLACED ON A BALLOT

How an override is placed on the ballot in a community has much to do with the form of local government. Massachusetts' local government is unique in that most of its towns govern themselves through Town Meeting, often called the purest form of democracy. Town Meeting evolved somewhat accidentally through the organizational meetings held by the Puritans in the Massachusetts Bay Colony in the 1600s. These meetings began by discussing church matters and then moved on to town business such as taxes and roads[27] .

There are two types of Town Meeting, both set up much like the federal government's system of checks and balances. An "open" Town Meeting means that the governing body of the town is every registered voter. A "representative" Town Meeting has a governing body of 200-300 elected neighborhood spokespeople. They make up the town's legislature and are the only people in the town empowered to pass a new law. While towns also have an elected Board of Selectmen as the executive branch of their government, Board members serve a largely administrative role.

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[27] *The Needham Times*, April 25, 1990.

The 31 cities in Massachusetts have a fully representational form of government. Each city elects a body of City Councillors. In some cities a Mayor is also elected. In other cities a Mayor is selected by the Council. Each week the Council decides on specific agenda items. A town, however, places those decisions -- to spend money, change town laws or alter or create services -- on the annual warrant in the form of individual articles.

When a town wants to consider a Proposition 2 1/2 override, for instance, the deadline to get such an article on the warrant is usually months before the scheduled meeting at which it will be discussed. The final warrant, where the articles are listed, is printed and presented a few months before Town Meeting convenes. Major decisions, such as whether or not to place an override question before the voters, can be made only once or twice a year.

The state mandates that communities have a balanced budget in place by September 21 of each year. Because Town Meeting is generally held in May and "cherry sheets" which indicate state aid to localities, are not released until August, most towns must hold a special Town Meeting in August to resolve budgetary matters, such as whether or not there is a need to hold an override vote to fund budget appropriations made at Town Meeting in May. It is commonplace at Town Meeting for residents to approve budget appropriations even if they know there won't be necessary funds when it comes time to balance the budget. It is then up to the different town departments and the Board of Selectmen to shift funds and downgrade budgets or to approve an override to go before the voters. Once a Board of Selectmen has voted to put an override before the voters, the town has thirty days to vote on the question[28] .

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[28] David Hawkins, interview, Fall 1991.

4. CASE STUDY QUESTIONS

A series of questions and topics were the focus of the case studies and provided a framework for this research. Some of these questions were specifically related to the override campaign. Others were more general in nature and were used to get a better sense of the way a particular community works.

Override Campaign Questions:

1. Had the community ever attempted an override before the vote in question?
2. Was this override vote a "special election" or did it occur at the same time as general elections?
3. Was the override a single question or was it a "menu" of questions?
4. Were there organized groups in favor or opposed to the override?
5. Did elected public officials endorse the override?
6. Were municipal employees organized or vocal in their support of the measure?
7. If there were organized groups involved in the campaign, what was their strategy and how visible were they?
8. Was local media supportive, opposed or neutral to the issue?

Other Questions:

1. What were the results of the override vote?
2. What kind of local government does the community have?
3. What was the overall fiscal health of the community at the time of the vote? This included issues of layoffs, budget cuts, threatened programs and services, other sources of revenues, bond rating, etc. To what extent had the community engaged in expenditure cutting prior to the override vote?

4. What is the general public perception of involved parties; local politicians, public officials, municipal employees, the school system, parents' organizations, police and fire departments, etc.?

Chapter Five is a presentation of the six case studies conducted for this thesis. To make it easier for the reader, the studies are organized around the above list of questions; they do not contain all the information gathered about these communities and their override attempts. This form of case study presentation is an attempt to focus on the issues of most importance and those which make up the foundation of the study's conclusions.

CHAPTER FIVE

Six Case Studies

This chapter presents the case study material and is organized around the questions presented in Chapter Four. Each case study is divided up into two sets of questions; the first set provides information about the particular override campaign and the second set of questions is more general information about the community.

1. WORCESTER, MA

Worcester is the second largest city in Massachusetts with a 1990 population of 169,000. With a low per capita income ($11,819), low property values ($41,283 per capita), and shifting demographics that are making it an older and poorer city, Worcester has begun to see the results of the regional recession and shrinking local revenues.

The city of Worcester went to the polls on Tuesday, June 25, 1991 to vote on six separate override questions. The overrides asked voters whether or not to increase funds for schools, police, fire, elder affairs, public health nurses and the public library. Of the six overrides, only the school question passed.

The passage of the $4.58 million education override was aimed at maintaining a student to teacher ratio of 25 to 1 through the retention of 153 teachers, 8 assistant principals and 25 teacher's aides, all slated for layoffs pending the result of the override. The funds are also to be used to restore some of the art, music and physical education classes that were cut at the elementary school level. Even if the override passed, however, 224 school positions were scheduled to be eliminated during the current school year.

The five overrides that failed in the election would have added another $3.62 million to the total. The largest of the five, $1.73 million, would have retained police patrols at a federal public housing project, Great Brook Valley. The $1.14 million fire department question would have retained 34 firefighters, while another $250,000 each for elder services, the public library and public health would have saved jobs scheduled for layoffs and kept spending levels from being cut. All five were defeated by relatively large margins.

Worcester has a City Council and a Mayor, all elected officials.

Override Campaign Questions:

1. *Had the community ever attempted an override before?*

This was the city's second attempt at passing an override. In 1982 their first override attempt failed by a 2-1 vote.

2. *Was this override vote a "special election" or was it tied to other campaigns?*

The vote took place at a special election not tied to any other campaigns.

3. *Was the override a single question or was it a "menu" of questions?*

The overrides asked voters, in separate questions, whether or not to increase funds to offset budget cuts for the schools, police, fire, elder affairs, public health nurses and the public library.

4. *Were there organized groups in favor or opposed to the override?*

The Coalition for Worcester's Future, in favor of all six overrides but most actively interested in the education vote, had two paid staffers and a number of volunteers. The override campaign was low-key. Although the local newspaper, *The Worcester Telegram & Gazette*, arduously covered the campaign nearly every day for the

three or four weeks prior to the election, there was no organized opposition to the overrides.

As the election drew near, the city's Chamber of Commerce registered their support and sent letters to 2000 of their members. Worcester's Downtown Clergy Association, also registering their support, called the vote more than a financial decision to be made, but a "moral one" as well. School children were visibly campaigning and signs began to show up around Worcester such as "Save Our Schools" and "Kids Count, Vote Yes on 3." The local Democratic Committee also officially endorsed the overrides.

5. *Did elected public officials endorse the override?*

Elected officials, including Mayor Jordan Levy, were largely uninvolved in the campaign. Although the mayor did not go on record as opposed to the overrides, he did tell his constituents that Proposition 2 1/2 overrides are not the answer to the city's fiscal problems or the fiscal problems of other communities. He stressed the need for finding other means of financing local government.

Toward the end of the campaign, however, the mayor played a major role in highlighting the plight of the municipal workers facing layoffs. An article appeared in *The Worcester Telegram & Gazette* on June 14, 1991 quoting the Mayor as accusing the City Manager, David White, of being "callous and insensitive" in his handling of the pending city layoffs. White was being accused of approaching the situation with "bureaucratic detachment" and not providing employees with enough information regarding their situation. Less than a week later, the City Council presented their job performance review of the City Manager who, nonetheless, received high marks.

6. *Were municipal employees organized or vocal in their support of the measure?*

While city officials kept a low profile throughout the campaign and teachers were mostly involved with the Coalition for Worcester's Future, the police and fire unions conducted campaigns of their own. The police department urged voters to support the override saying that the increased crime that would result from cutbacks in the police force would force the value of property down. Officer Donald Cummings, the vice president of Local 378 International Brotherhood of Police Officers said voters "can't afford not to vote for it."

Some of the involved parties were creative in their attempts to generate support for the overrides. Library administrators announced that if voters supported the $250,000 library question they would ask City Council to transfer that amount from their book account into revenues slated for salaries. By matching the override amount, they would be able to save 27 of the 39 library staff scheduled for layoffs and replace the book fund through a large fundraising effort.

7. *If there were organized groups involved in the campaign, what was their strategy and how visible were they?*

Override supporters chose to maintain a low profile throughout the campaign. The Coalition for Worcester's Future had two paid staffers and a number of volunteers. Their low key approach was a strategic decision, according to Paul Reville, co-chair of the group, a decision based on one of the "conventional wisdoms" of override votes. Reville and others believe that high-profile campaigns bring out voters who are opposed to tax increases. In general, it is believed that override campaigns are always an uphill battle, because an approved override means paying more in taxes -- something no one wants to

do. Because of this and the short campaign period, the Coalition focused on identifying registered voters who were most likely to vote "yes" (such as parents of school children) and worked to make sure they got to the polls on election day to cast their vote.

Another conventional wisdom of override campaigns is that municipal employee unions who actively campaign are viewed as "self-serving" which can work against them in the final vote. Worcester override supporters pointed to history for an example of such a campaign; in 1982 their first override attempt failed by a 2-1 vote and many residents attribute its failure to the high-profile campaign which had the active and visible support of local officials and public employee unions.

(There are legal limitations on how a public employee can participate in campaigns. A teacher, for instance, cannot serve as the treasurer of any political action committee and may not solicit or accept unsolicited contributions for the campaign. Teachers are warned not to actively recruit student volunteers and may not work on campaign-related tasks on school premises. The Massachusetts Teachers Association also advises local affiliates against starting their own PAC, instead encouraging local unions to contribute their time and a limited amount of money (allowed "in-kind" contributions of up to 10 percent of local dues) to an established PAC. Individual contributions, however, are allowed.)

8. *Was local media supportive, opposed or neutral to the issue?*

The Worcester Telegram & Gazette closely covered campaign activities and also conducted two polls. A week before the June 25, 1991 election they asked registered voters about their override preferences and found that the school question and the police question were the most popular of the six. They also found that women and Democrats

were more likely to vote for the overrides and college educated voters were more likely to support the overrides, especially the school question. For the police and fire questions, location seemed to be a factor, depending on a person's proximity to the safety departments that would be shut down temporarily or suffer most from layoffs.

On June 17, 1991 *The Telegram & Gazette* conducted another poll and found that voters felt the Mayor was doing a better job than the City Manager. That same day the paper published an editorial by Police Officer Cummings urging approval of the police override and telling readers that Worcester "is averaging nine housebreaks a day."

Two days before the election, *The Telegram & Gazette* ran a front page editorial entitled "Vote yes for schools" in their Sunday edition. Although they did not support the other five overrides they strongly urged voters to support the education question calling it a "downpayment on the future." Their reasoning was clear. They believed that the school administration and employee unions had cut back as much as they could, while the police and fire unions had not done all they could to reduce their budget. "Indeed, employees of the public safety departments resisted attempts to revise a wasteful work schedule and to relinquish, even temporarily, costly perks -- bonuses for college courses, excessive disability benefits and the like -- accumulated during the fat years," said the editorial.

Other Questions:

1. *What were the results of the override vote?*

While the city expected a turnout similar to the 1982 override vote, 48 percent of all registered voters turned out to vote. The failed 1982 override vote had a 35 percent turnout. Locals believe that the high turnout was due to the seriousness of the city's financial situation and the campaign involvement of a wide range of parties and

individuals. At the same time, the failure of the five out of six questions was interpreted as a lack of trust in the local government, as well as in the administrators of the police and fire departments. The support of the school question was the closest vote of the six, passing by a 52/48 margin. The others were much clearer mandates.

The results were:

Education	52/48
Police	42/58
Fire	46/54
Elder Affairs	36/64
Public Health	32/68
Library	40/60

2. *What was the general fiscal health of the community at the time of the vote?*

Layoffs throughout the city were a serious concern. The Worcester School Department and pro-override factions were eager to maintain a student to teacher ratio of 25 to 1 through the retention of 153 teachers, 8 assistant principals and 25 teacher's aides. Even with the override, however, 224 school positions were scheduled to be eliminated during the current school year.

Layoffs were also a concern among other municipal employees. The police override would have retained police patrols at a federal public housing project, Great Brook Valley. The $1.14 million fire department question would have retained 34 firefighters, while another $250,000 each for elder services, the public library and public health would have saved jobs scheduled for layoffs and kept spending levels from being cut.

Along with heavy layoffs among municipal employees, rising crime was also an issue in the override campaign. The Police Department announced prior to the election that Worcester had an average of nine housebreaks a day.

3. *What is the general public perception of involved parties: local politicians, public officials, municipal employees, the school system, parents' organizations, police and fire departments, etc?*

The failure of the five out of six questions was interpreted as a lack of trust in the local government, as well as in the administrators of the police and fire departments. Many Worcester residents believed that the school administration and employee unions had cut back as much as they could, while the police and fire unions had not tried hard enough to reduce their budget. Employees of the public safety departments were accused of resisting attempts to revise a wasteful work schedule and to give up extras such as bonuses for college courses.

2. BROCKTON, MA

Brockton has been hit especially hard by the regional recession and the inability to raise property taxes. While many communities in the state are facing leaner fiscal times, Brockton has been all but devastated over the past several years by rising crime, hundreds of layoffs and disappearing local services.

On September 17, 1991 the city of Brockton voted on three override questions aimed at restoring pieces of the drastically reduced school, fire and police budget. All three questions failed.

The city of Brockton has a City Council and Mayor, all elected officials.

Override Campaign Questions:

1. *Had the community ever attempted an override before the vote in question?*

This was Brockton's first attempt to pass an override. According to City Councillor Louis Angelo, who presented the overrides to the Council, every time Brockton legislators approached Governor Weld or others at the state house about the budget crisis in Brockton, they were encouraged to try an override. Officials believed it was time to "let the voters decide".

2. *Was this override vote a "special election" or was it tied to general elections?*

The override campaign was held in conjunction with the primaries for city offices. The school department had persuaded the City Council not to wait until the November election, hoping a vote earlier in the school year would be less disruptive to those involved.

3. *Was the override a single question or was it a "menu" of questions?*

Brockton voters were presented with a menu of choices: The education override for $3.52 million was slated to be used to rehire 95 of the 209 teachers laid off in June of 1991; the police and fire overrides, $990,000 each, were targeted to rehiring laid off employees; 22 police officers and 24 firefighters.

4. *Were there organized groups in favor or opposed to the override?*

The Brockton Education Association and the Alliance for Brockton's Future both worked in support of the override questions. There was no organized anti-override group.

5. *Did elected public officials endorse the override?*

Despite a growing fiscal crisis in Brockton, city officials refused to become involved in the override campaign. The ambivalence of Brockton's politicians, especially those running for office in the primary, was a pervasive issue throughout the campaign. Public officials refused to come out on either side of the issue and told constituents they were tired of trying to deal with the budget crisis on their own.

The decision to present the override questions to the voters was a less than enthusiastic one. Councillor Angelo had already decided that he would neither "campaign for or against" the questions. The Council was in agreement that the city had tried everything else and that the override attempt would be a last ditch attempt to raise taxes and rescue diminishing city services. After voting to place the questions on the ballot, president of the City Council, Paul Studenski said, "We went along with their wishes, but I don't think the people of Brockton can afford any more in taxes and fees."

Of the four candidates running for mayor only one was in favor of the overrides, Richard Wainright. Incumbent Carl Pitaro was opposed. None of the ten people running for City Council were pro-override and all tried to avoid discussing the upcoming vote as an election issue.

6. *Were municipal employees organized or vocal in their support of the measure?*

Brockton's teachers took the same strategy as Worcester teachers and let parents work in the foreground of the campaign to avoid the impression of being "self-serving." The police and fire departments ran their own campaigns organizations.

7. *If there were organized groups involved in the campaign, what was their strategy and how visible were they?*

The campaign period, which was held in conjunction with the primaries for city offices, was short. The time between the night City Council voted to put the questions on the upcoming ballot and the election was only three weeks. Because residents needed to register to vote two weeks prior to the election, supporters were immediately faced with a difficult problem -- identifying potential supporters and getting them to register for the election within a week's time.

In the short campaign period pro-override groups sent out 10,000 letters targeting the residents most likely to vote "yes." These residents included the elderly in subsidized housing, recent graduates of Brockton High School, members of the Massachusetts Teachers Association and parents of school-aged children. The elderly were considered likely to support the vote because subsidized housing is not subject to property taxes.

The police and fire departments ran a much more visible campaign than those in favor of the education question. A police department group, made up of laid off police officers, started its own "Save Our Streets" campaign shortly before the election. Because crime was rising at an alarming rate in Brockton, the police override was considered the question that had the best chance of passing.

8. *Was local media supportive, opposed or neutral to the issue?*

The local media seem to have downplayed the override campaign. Rebecca Mofitt of the Brockton Education Association and Councillor Angelo see *The Brockton Enterprise* as having had a negative impact on the probability of the override and a generally divisive influence in the city.

There was little coverage of the issues and the pro-override efforts. In fact, *The Enterpise* did not mention the Alliance for Brockton's Future or the involvement of the

Brockton Education Association until the day after the questions were defeated. The paper ran one editorial prior to the campaign the day after the City Council decided to place the questions on the ballot. The editorial said it was time to "let the voters decide" but at the same time voiced concerns about the raises public employees had received in their current contract.

Angelo feels that *The Brockton Enterprise* has a negative influence on the community and also that it fails to accurately educate its readers about the workings of local government and how the city's budget works. He believes voters are unprepared to make fully-informed decisions about overrides due in part to the failure of *The Enterprise* to explain to voters where their tax dollars go.

Other Questions:

1. *What were the results of the override vote?*

Editorialized in The Brockton Enterprise as possibly the most important election in the history of the city, 50 percent of registered voters showed up. The election was called a vote for the status quo -- all incumbents were chosen to run for re-election -- and a lack of trust in the city government and the public employees whose jobs would have been saved.

The results were:

Schools	32/68
Police	43/57
Fire	38/62

Supporters of the overrides believe that the lack of support from public officials, including those running for public office, dealt a harsh blow to the pro-override effort.

Even the lame ducks, those officials who were not running for office again, refused to come out in favor of the measures, presumably due to the high level of anti-tax sentiment in the city.

Also, because of the short campaign period it was critical to immediately target voters most likely to support the measures. While the Brockton Education Association targeted parents as a prime source of support for the education override, what they didn't anticipate was that of the 10,000 parents identified, a surprisingly low number were actually registered voters. Because the voter registration deadline passed so soon, override proponents were faced with the double burden of trying to get people registered and get them out to vote.

2. *What was the general fiscal health of the community at the time of the vote?*

Brockton is facing serious fiscal problems unlike almost any other community in the state. Along with the lowest bond rating currently in the country, for the past five years the city has been forced to contend with a state-mandated water moratorium which placed a cap on new growth. Because new growth is part of the way a community's tax base is calculated, Brockton has been using the same base levy limit since 1986. Councillor Angelo claims there is a list of people waiting to build in Brockton that are being refused development rights because of the water moratorium.

It was the superintendent of the school department, Manthala George Jr. who approached Angelo about presenting the override question to the City Council and it was the school department that seemed to be in the most trouble in Brockton. The budget for the department had been cut by $5 million resulting in the elimination of 700 positions, reducing the teaching staff by 24 percent. The average class size in Brockton is now 31,

whereas the state standard is 25. The junior high school no longer offers foreign languages or home economics, general music and industrial arts classes. Because the school department had to cut six buses from its fleet, 400 students had to find an alternate way to get to and from school. The Brockton School Department has also been hit hard by the state's Choice Program which allows parents to decide which school system they want to enroll their children. During the current school year, 105 students left Brockton to go to other school districts, resulting in a loss of $630,000 in state aid to the city.

The week before the vote the City Council Finance Committee unanimously approved a budget package which included another $1.6 million cuts to balance the current budget after discovering that Brockton had received larger than expected reductions in state aid. Although the Finance Committee was not in favor of imposing new fees, the chair of the committee, John Condon, made it clear to the Council that the city was draining its cash reserves and using several one time cash infusions to avoid further layoffs that wouldn't be available next year.

3. *What is the general public perception of involved parties: local politicians, public officials, municipal employees, the school system, parents' organizations, police and fire departments, etc?*

Another explanation for the defeat of the overrides is that voters in Brockton were angry that public employees refused to take concessions to prevent layoffs when negotiating their contracts for the year. Although the firefighter's union does not yet have a ratified contract, Brockton teachers were scheduled to get an 8 percent increase this year and the police union employees were scheduled to receive a 12.5 percent increase. According to some residents, Councillor Angelo included, if the unions had voted to

delay their raises more people may have supported the overrides. The Brockton newspaper called the override questions a "veiled way to cover raises."

The Brockton Education Association adamantly refuses to allow the teachers' union to accept blame for the failed overrides. They stand by their assertion that their contract was negotiated in good faith and that a decision to refuse or delay raises would still have meant 150 layoffs, a saving of only 50 jobs. Mofitt of the BEA says she would never support another override attempt in the city, believing that property taxes are not the appropriate source of funding for education in a poor community such as Brockton.

3. LEXINGTON, MA

Lexington is one of the wealthier communities in the state, having a per capita income of $24,000 and a per capita assessed value of homes of $90,456. Lexington's May 1990 town meeting went on record as one of the shortest in recent history. But it was during this rapid fire succession of approved fees and altered meeting procedures, that the town of Lexington approved the first step toward asking residents if they would approve a more than $1 million Proposition 2 1/2 override for fiscal year 1991.

The override, a single question asking for $1,097,829, was approved a month later on June 11, 1990 to pay for school and town services. The override adds $0.25 to every $1000 of property value for taxpayers, adding approximately $62 more per year to the tax bill of a $250,000 homeowner.

Lexington has a "representative" Town Meeting form of government.

Override Campaign Questions:

1. *Had the community ever attempted an override before the vote in question?*

While Lexington had passed a debt exclusion override to purchase a piece of property for the town, they had never attempted an override.

2. *Was this override vote a "special election" or was it tied to other campaigns?*

The override election was a special election, not tied to any other campaign.

3. *Was the override a single question or was it a "menu" of questions?*

The override was presented as a single question asking for $1,097,829 to pay for school and town services. Presented along with the question, however was a list of the different services and programs that would receive revenues from the lump sum.

These included: the school department, the fire department, an anti-drug program in the schools, a counseling center, the Recreation Department, the public library and the transportation system Lexpress.

4. *Were there organized groups in favor or opposed to the override?*

Two groups formed in response to the override attempt. Lexington's anti-override group Common Cents, later changed to Concerned Citizens for Financial Responsibility, formed in April of 1990 in anticipation of the override question going to the ballot in June. The group believed that it was time for residents to do with less of the amenities "we've come to take for granted," according to the group's treasurer Joseph Marshall, also a former fire chief in the town. "Lexington is considered affluent," said Marshall, "but there are many people who don't fall into that category. Our state is in deep trouble and it is not going to be short-lived. We all have to learn to get along with less."

Common Cents told voters that the diversity of Lexington would be compromised by increasing property taxes and driving people from town who are "house rich but cash poor."

On the opposite side of the issue was the Citizens to Preserve Lexington committee, a highly-visible pro-override group mostly devoted to educating residents about the need for an *override*.

"We try to get the facts out," said Peter Enrich, a member of Citizens to Preserve Lexington, prior to the election. "When people understand which services are at stake, what cuts will be made, they'll support the override." Their group spoke on the issue to a variety of organizations -- Parent Teacher Associations, the Council on Aging, neighborhood association meetings, churches and fraternal organizations -- and distributed leaflets and bumper stickers. A series of coffees were held with people in different voting precincts. The group CPL was formed roughly four months before Common Cents and was considered by their opponents as better-funded and more organized.

5. *Did elected public officials endorse the override?*

The general impression was that public officials were in support of the measure.

6. *Were municipal employees organized or vocal in their support of the measure?*

It seems that school employees and other municipal employees were very active, but were involved through the Citizen's to Preserve Lexington group, not through the auspices of their municipal unions.

7. If there were organized groups involved in the campaign, what was their strategy and how visible were they?

One campaign issue was CPL's decision to send Lexington school children home with PTA newsletters containing pro-override information. Enrich maintained that as a private organizations PTAs are allowed to publicly align themselves with political groups. Before signing on as endorsers of CPL, however, local PTA groups checked with their state office to make sure they were not violating any state laws. Marshall of Common Cents called the action "reprehensible" and added that many people "fear retribution to children from their teachers" if their children voice anti-override opinions.

A number of letters also appeared in the local paper throughout the campaign written by school children. Anti-override forces accused pro-override groups of using children to create an "emotional appeal" and accused the schools of orchestrating the letter-writing campaign.

Although the pro-override campaign seemed to be doing well as election day approached, a state ruling was handed down that threaten to convince some voters that the override was not necessary. In May, 1990 the state Supreme Court ruled that $210 million had been illegally withheld in local aid from fiscal year 1991 funds. On May 25, the House unanimously passed a non-binding resolution urging Governor Michael Dukakis to add that amount to the funding for the next fiscal year. Although anti-override groups jumped on the fiasco as proof that Lexington's override would not be necessary if local aid increased for the next year, public officials, such as Town Manager Richard White, believed it would not impact the upcoming vote. "We have to go with the information we have," White said. "Unless we have the money in hand, we can't count on it." State representative Stephen Doran said, "at best, a new tax package would only delay the need for an override for another year. There's no free lunch."

"This may have been the place the revolution began," said Lexington's Town Clerk Bebe Fallick the week before the election, "But I feel that now we are in the middle of a civil war." Requests for absentee ballots were pouring into her office and public officials reported that emotions were running high. At the same time, the "civil war" raged on as formal and informal charges were made accusing individuals on both sides of the campaign of improper campaign practices, vandalism and verbal barbs. Fallick said she'd never seen the town so divided.

Less than a week before the election, five residents charged Citizens to Preserve Lexington with using municipal funds to promote passage of the override. The residents accused a school employee affiliated with the group of using equipment in the Hastings School to print a PTA newsletter containing pro-override information. The action, according to the charge, violates a Massachusetts state ruling that government funds should not be expended for such purposes.

8. *Was local media supportive, opposed or neutral to the issue?*

When Town Meeting decided to place the question before the voters the local newspaper, *The Lexington Minute-man*, urged residents to send letters to the editor expressing their views and opinions and encouraged residents "to listen to and respect their neighbors' and friends' opinions." This listening, they wrote, "may not change minds, but it can prevent verbal wounds that will be hard to heal." An unusual start to what tends to be an acrimonious battle, Lexington residents took every opportunity to express their feelings about the override.

The Lexington Minute-man endorsed the override a week before the election, calling the exchange of ideas "for the most part . . . a healthy one." They supported the

idea that, compared to other towns in the area, Lexington residents were being asked to pay a relatively small amount of taxes. The school system, they wrote, had taken their task of cutting the budget seriously and had done so in good faith.

Other Questions:

1. *What were the results of the override vote?*

On June 11, 1990, 67 percent of registered voters in Lexington turned out to vote on the override and approved the measure by a 52 to 48 margin. Some voters were lined up at 6:50 a.m. waiting for the polls to open. The turnout was exceptionally high compared to the town's most recent election; in March of 1990 the election for town office had only attracted 18 percent of registered voters.

One factor some people believe led to the passage of the override, was the one question presentation which didn't give people the opportunity to separate out their favorite programs. They were forced to approve or disapprove the entire package if they felt strongly about one issue.

2. *What was the general fiscal health of the community at the time of the vote?*

Lexington's Town Comptroller, John Ryan believes that the reason the override passed had a lot to do with timing. "Even though we had no excess capacity in Lexington, economic conditions were better in general in 1990," Ryan said. "If we tried it now, it probably wouldn't pass."

3. *What is the general public perception of involved parties: local politicians, public officials, municipal employees, the school system, parents' organizations, police and fire departments, etc?*

Override supporters claimed that, compared to other towns in the area, Lexington residents were being asked to pay a relatively small amount of taxes. The school system, they believed, had taken their task of cutting the budget seriously and had done so in good faith. The passage of the override, they feel, is an indication of general support for the job they are doing.

Town Manager Richard White, while pleased with the results, said the vote "put pressure on all town departments, including the schools, to stabilize appropriations."

4. NEEDHAM, MA

Needham, a community with a relatively high per capita income ($23,000) and expensive homes (assessed value of $86,922 per capita) attributes much of its ability to survive Proposition 2 1/2 budget cuts to a declining school enrollment in the 1980s which enabled them to close five schools and reduce its number of teachers and administrators. The town also experienced a fair amount of new growth throughout the decade. Maintenance was deferred on many of its buildings and the number of Public Works employees, police officers and firefighters has declined.

Needham, however, is changing. School enrollment is increasing again, many of its buildings are in need of renovations and repairs and new growth has significantly declined along with state aid. Needham is also being forced to put more revenues into complying with new laws and regulations that mandate asbestos removal, Massachusetts Water Resource Authority water and sewer fees and waste disposal. Much like Brockton, Needham has been drawing on cash reserves and other sources that have recently been depleted.

Needham voted down an override on May 15, 1990. The override of $2,391,590 was presented to the voters as one question, although the question included a list of the departments and programs that the money would assist. The town Board of Selectmen voted unanimously to place the override on the ballot after a Finance Committee report that $640,000 more had been cut from the budget, resulting in a total of $2.9 million cut from the upcoming budget. The override would have added roughly $200 to the average homeowner's tax bill.

Needham has a "representative " Town Meeting.

Override Campaign Questions:

1. *Had the community ever attempted an override before the vote in question?*

Needham attempted an override in 1988; it was not approved by voters. Many residents believe the vote failed because town officials did not give voters enough information on how the money would be spent.

2. *Was this override vote a "special election" or was it tied to other campaigns?*

The town of Needham chose not to place their override package on the same ballot as the upcoming town elections. Instead they chose to separate the two issues and created a special election. Elections for town offices were held on April 9, 1990 and the override vote was held the following month. Some voters felt that the town should not be spending extra money to conduct a special election.

The April 9, 1990 town election had a higher than average turnout; many voters thought the override vote was being held that same day.

3. *Was the override a single question or was it a "menu" of questions?*

Although individual departments wanted to be represented by separate override questions on the ballot, the Board of Selectmen did not want to pit one department against another and ruled that the override requests be united.

4. Were there organized groups in favor or opposed to the override?

A pro-override group, the Coalition to Maintain the Quality of Needham, was formed and had extensive support from public school students. Some students at Needham High organized a candlelight vigil in support of the measure. There was no organized group opposed to the override.

5. Did elected public officials endorse the override?

Despite attempts by candidates to separate the override issue from the town election, they were the main concern at a March Candidate's Forum as residents wanted to know how each candidate stood on the issue. Residents expressed anger that a special election was being held for the override. They blamed it on incumbents who didn't want their re-election affected by the controversial override issue. The town election, however, seemed to indicate that the override would pass since several pro-override candidates were elected and re-elected to the Board of Selectmen.

6. Were municipal employees organized or vocal in their support of the measure?

While most of the departments set to receive additional funds from a successful override made convincing pleas to the voters to support the vote, a member of the Youth Commission in Needham came forward and said that the override money slotted for the Commission could be better spent elsewhere. Mary Ellen Stevenson randomly surveyed middle and high school students and found that only 70 out of 257 surveyed had used any of the Commission's counseling and other services. While Stevenson's fellow workers at

the Commission did not stand behind her efforts or her decision to go public with the survey, the public scrutiny of the agency three weeks before the override election seemed to add to the growing feeling that the city was not properly managing its resources.

7. If there were organized groups involved in the campaign, what was their strategy and how visible were they?

Prior to the election there were charges from both sides of dirty campaign tactics. Anti-override individuals, though not an organized group, claimed those in favor of the measure had removed the pamphlets they'd placed on cars at Town Meeting. The pro-override group claimed that those same pamphlets were unsigned.

8. Was local media supportive, opposed or neutral to the issue?

The Needham Times devoted many articles to the topic. The editorial slant, however, seemed to be anti-override. The paper seemed to focus on the negative aspects of the campaign efforts of the pro-override group.

Other Questions:

1. *What were the results of the override vote?*

The override lost by a mere 42 votes on May 15, 1990. Roughly 55 percent of Needham's registered voters turned out to vote in the special election. With the failure of the override, it was now up to Town Meeting to determine how the reduced town budget would be cut.

2. *What was the general fiscal health of the community at the time of the vote?*

Prior to the vote the Needham School Department became subject to attacks saying that previous budget cuts had spared central administration personnel and laid off teachers instead. School Superintendent Frederick Tirrell defended the budget decision to

retain the five administrators in the department and cited figures which indicated that Needham was spending less money per pupil than other area school systems. Tirrell also said that the School Department had cut in other areas to avoid layoffs, such as not filling positions left vacant by retiring teachers. The additional $400,000 the town's Finance Committee said was needed to be cut from their budget, Tirrell said, would come from capital outlay and plant operations, not layoffs.

That $400,000 in the school budget became a point of contention in the override campaign. On April 5, 1990 *The Needham Times* reported that the school department's business manager William Sullivan had discovered some unexpected sources of funding that added up to $400,000. These revenues came from the special education program. The program had recently lost a number of students who moved out of town or were transferred from more expensive programs. There had also been a state cap placed on tuition for special education programs. This change in funding meant that the school's $400,000 could be cut from the override vote leaving the School Department's request at $584,000 instead of its original $950,000.

3. *What is the general public perception of involved parties: local politicians, public officials, municipal employees, etc?*

Some Selectmen were concerned by the last minute change in the override amount. John Marr, for instance, was concerned that the change would make it look like the Selectmen were unsure of exactly how much the town needed. "It makes us look like we don't know what we are doing," Marr said. Other selectmen, however, defended the last minute change arguing that it showed the voters that the town was doing all it could to save money.

5. TYNGSBOROUGH AND MIDDLETON, MA

Tyngsborough and Middleton are two small communities with similar per capita incomes of $16,000 in 1990, almost no excess capacity and a similar amount of new growth in 1990 (Tyngsborough $256,653 and Middleton $387,262). The per capita value of homes in the two towns is also somewhat similar; $54,833 for Tyngsborough and $77,944 for Middleton. These factors indicate that even though the two towns have the same per capita incomes, Middleton's property values are higher and is experiencing more new growth than Tyngsborough.

Unlike Lexington and Needham, which have representative Town Meeting, Tyngsborough and Middleton have open Town Meeting, meaning everyone in town is able to vote on proposals presented by the Board of Selectmen. Tyngsborough and Middleton, however, approached their override votes in different ways.

As was discussed in Chapter Four, Town Meeting is generally held in May and "cherry sheets," which indicate the amount of state aid that localities will receive, are not released until August. This means that most towns must hold a special Town Meeting in August to resolve budgetary matters. Tyngsborough, which voted to increase the budget of the School Department in May of 1989, held a special override election in August to try to raise the funds and balance their budget by September. This has become a common practice in towns. Many towns vote to increase different department budgets in May and then it is up to the different town departments, the Board of Selectmen, and the Finance Committee to shift funds, reduce department budgets or to approve an override to pay for the increase.

Middleton's override vote followed Town Meeting by a week. At the May 8, 1990 Town Meeting, three override questions were approved and placed on the May 14 ballot. Overrides are never voted on at Town Meeting. Middleton supporters of the overrides, because of the decision to put the questions to the voters immediately, did not have much time to rally support support. This may have been a factor in Middleton's defeat.

5a. Tyngsborough

In August of 1989, the town of Tyngsborough approved a single question override targeted at saving teaching positions within the public school system. Of the $600,000 approved, $400,000 went to the schools to prevent layoffs during the 1990 school year. Tyngsborough had previously passed an override in November of 1988.

The override vote was a special election not tied to any other campaign. There was no anti-override group. Citizens for Tyngsborough's Future, however, organized as a pro-override group and was made up of a number of school committee members and teachers. The campaign was generally low-key. Teachers in the community worked with Citizens' for Tyngsborough's Future; elected officials did not publicly endorse the override.

The Lowell Sun, which covers the town of Tyngsborough, gave the override very little coverage.

David Hawkins, School Superintendent, believes that the override passed in 1989 because the vote occurred before the economic downturn had become as severe as it is now. Tyngsborough, which has a substantial number of residents employed by Route 128 computer firms, had not yet been hit by the massive layoffs that took place in 1990. This

past year the town failed to approve a debt exclusion override.

5b. Middleton

The town of Middleton, located near Route 1 on the North Shore, is a small community of 5,000 people. On May 8, 1990, Middleton officials brought three override questions to the Board of Selectmen. One question asked for an $300,000 increase in property taxes to go to the school department's maintenance budget, another question asked for $85,000 to open the police station in town 24 hours a day, and another question came from the school committee asking for $87,200 that would be used to pay for instructors, books, equipment and staff development. The police override proposal would have created funds to hire three and one half dispatchers to keep the station open throughout the night.

At the May 8 meeting both the police question and the override for books and equipment were voted against by the Board of Selectmen. The $300,000 for school repairs was approved unanimously and went before the voters for approval on May 14, 1991.

On May 14, 1990 Middleton residents voted on the $300,000 override to renovate the heating system at the Howe-Manning School. Although the vote was close -- 371 to 306 -- the question was defeated.

The other two override questions, which appeared on the ballot even though they had already been defeated by the Board of Selectmen, were also voted down by the electorate. Although all three questions appeared on the May 14 ballot, because the police question and the override for books and equipment had already been voted against

by the Board of Selectmen, even if voters had approved them on May 14, they would have had to go before the Board again to gain approval. Either way, an override needs the approval of both bodies; the Selectmen and the voters.

Middleton's town budget that year was for slightly more than $6 million and the town was scheduled to charge taxpayers a property tax rate of $9.45 per $1000 value of their property. If the school repair override question had passed taxpayers would have instead been taxed $9.64 per $1000 value, a difference of only $0.19!

Superintendent of Schools, Francis Fitzgerald was discouraged by the vote saying the school department didn't have the money to make the repairs without the override. "Now when heating repairs are needed at the Howe-Manning School," Fitzgerald said, "they'll have to hold a special town meeting or seek a transfer of funds from the Finance Committee, both difficult things to accomplish."

Middleton's Police Chief Robert Peachey was disappointed by the defeat of the police question. It was the second year in a row he had tried to find support for an override that would allow the station to stay open 24 hours a day. Peachey says he won't try another override for at least a few years even though he says the number of arrests in Middleton is increasing, especially during the night hours when the station is closed. After normal business hours, calls coming into the station are transferred to the fire department and night patrol cars are notified of the incident. Peachey's override proposal would have created funds to hire three and one half dispatchers to keep the station open throughout the night.

"Now," Peachey says, "Middleton is the only town in Essex County without a 24 hour a day police station. People feel they are getting adequate protection, especially

during these tough economic times. We're lucky we're not getting cut back."

Media did not seem to play a large role in the way the vote turned out. Middleton is covered by *The Salem Evening News* and town events do not receive a lot of coverage in general. Middleton has never passed an override before although they have made several attempts.

Chapter Six is a summary of Bradbury's quantifiable community characteristics and a summary of the non-quantifiable campaign characteristics identified in the case studies; all factors that influence override vote outcomes in Massachusetts cities and towns.

CHAPTER SIX

Conclusions

While it is clear that there are no factors that can guarantee a particular outcome in an override campaign -- neither the relatively inflexible community characteristics discussed in Bradbury's research nor the more variable factors examined by the case studies presented in Chapter Five -- there do seem to be factors that influence the outcomes of override votes. Chapter Six is a review of Katharine Bradbury's findings in this field and a summary of the case study findings. Chapter Six concludes with suggestions for future research in this field.

1. FACTORS THAT INFLUENCE OVERRIDE OUTCOMES

1a. Bradbury's Findings

Katharine Bradbury's research looked at how well citizens were able to get what they want, in the area of local taxation and service levels, from their local government through the use of overrides. To do this she studied, through the use of regression analysis, the community characteristics of the 181 towns and cities that have attempted overrides and either passed or voted down the override questions for FY1991.

Communities that attempted overrides:

- Have higher per capita incomes than those that didn't attempt overrides
- Have lower property tax rates than those that didn't attempt overrides
- Have less new growth than those that didn't attempt overrides
- Have less excess capacity than those that didn't attempt overrides
- Have higher effective demand for local public services than those that didn't attempt overrides
- Have less ability to meet that demand for higher services without an increase in the levy limit than those that didn't attempt overrides
- Have a town form of government

Communities that passed one or more override:

- Have smaller populations than those communities that did not pass one or more override
- Have higher per capita incomes than communities that did not pass one or more override
- Have higher property wealth than communities that did not pass one or more override
- Have slightly lower property tax rates than communities that did not pass one or more override

Other factors contributing to the outcomes of override votes:

- It is easier for a community to pass an override vote if they have attempted one in the past

- Larger overrides are less likely to pass than smaller ones.
- The use of a menu, placing a number of overrides on the same ballot, reduces by 6 percent the chance of any one of the questions on the menu passing
- It is easier to pass one override out of a group than to pass a single override placed on a ballot

2. SUMMARY OF CASE STUDY FINDINGS

2a. Timing Issues

The case studies indicate that overrides are more difficult to pass when they are tied to elections for public office. In the six campaigns studied, Worcester and Lexington held separate special elections to decide on the override issue and both overrides were approved. Although Needham did not place their override question on the same ballot with candidate elections, their vote occurred within a month or so of candidate elections. Brockton's failed overrides were voted on at the same time as the city primaries.

These outcomes could have been for a variety of reasons. In Needham the decision to place the override on a separate ballot angered many citizens who felt it was wasteful to spend the extra money to conduct a special election. Brockton's City Council voted to place the override question on the September ballot along with City Council and mayoral primary elections. Middleton and Tyngsborough votes were both held separately from any general election although Middleton's override was voted down and Tyngsborough's passed.

Timing was an issue in Brockton in another way. Although school supporters tried to target potential supporters, much like Worcester, they were unprepared for the large numbers of parents who were unregistered voters. Because residents needed to register to vote two weeks prior to the election, supporters were immediately faced with a difficult problem -- identifying potential supporters and getting them to register for the election.

2b. Support for Overrides

All the case study communities had organized pro-override groups except Middleton, yet the case studies indicate that the strategies of these organizations is a more important factor, along with the role played by city officials and municipal employees.

We might assume that there is pressure in some communities from candidates, both incumbents and those seeking office for the first time, to separate a controversial issue such as overrides from an election for public office. In Brockton many residents believe their 1991 override attempt failed due to the refusal of public officials to support the measure, even those who were not running for office again. At the same time Worcester override supporters believe that their first override attempt in 1982 failed by a 2 to 1 vote because of the high-profile campaign that had the active and visible support of local officials and public employee unions.

Worcester: In Worcester teachers and other supporters of the successful education override kept a low profile and worked with the citizen group in an attempt to avoid appearing "self-serving." They targeted voters most likely to vote "yes" and avoided feeding information to those most likely to be opposed to the override. The police and

fire departments organized themselves separately and were a more visible group. This may have contributed to the failure of those questions.

Brockton: Elected officials were ambivalent about the issue, refusing to comment on the overrides or coming out against them when forced. This added a much stronger anti-override tone to the campaign. The police and fire departments ran their own campaigns like Worcester and were much more visible than the citizen's group; their override questions, thought to be those with the best chance of passing, both failed. Although the school supporters took much the approach as the Worcester education supporters, their question failed. They tried to target potential supporters, much like Worcester, but were unprepared for the large numbers of parents who were unregistered voters.

Lexington: Lexington was the only community among the six case studies that had an organized anti-override group, though it formed much later than the pro-override group. Elected officials were generally seen as supportive of the measure. Town employees were extremely active, but once again aligned themselves with the citizens' group, not their municipal unions.

Some anti-override residents focused on the difference between the wealthier residents and the more middle-class residents in the community. The anti-override group, Common Cents, said they believed that it was time for residents to do with less of the amenities "we've come to take for granted," according to the group's treasurer Joseph Marshall, also a former fire chief in the town.

Needham: Even though candidates in Needham's election were attempting to separate the override issue from their own election, several pro-override candidates were

elected and re-elected to the Board of Selectmen in the weeks prior to the override vote. Although there was no organized anti-override group, there were a number of incidents that indicated that a large number of residents opposed the measure; the Youth Commission scandal, charges of unsigned anti-override pamphlets, negative newspaper articles, etc.

Tyngsborough: Tyngsborough had a pro-override group, which was active, though not high-profile. Education supporters aligned themselves with that group. There was no visible support or opposition from elected officials within the town.

Middleton: Middleton's override effort had the open support of the departments that were requesting revenues, though there was no organized citizen's group. Elected officials were uninvolved.

While there are state regulations that limit the participation of municipal employee unions in these campaigns, it does tend to be to the benefit of the teacher's union, for instance, to allow parents and students to take the lead in an override campaign. How the involvement of these employees is perceived seems to be as important as how they are actually participating.

According to many override supporters, one of the conventional wisdoms of override campaigns is that the support of visible and organized municipal employees gives the impression of self-serving interests and can cast a negative image on an override. If voters believe that the only people supporting an override are those that would directly benefit from its passage, then it is possible that voters would choose not to support such a measure.

This summary seems to indicate that, with possible exceptions, it is better for municipal employees to align themselves with citizen's groups to avoid appearing "self-serving". The support of elected officials does not seem to necessarily result in the approval of an override, but clear opposition from officials seems to add to the possibility that an override might fail.

2c. Media

The impact of local media in a community cannot be underestimated. For the four communities that have their own newspaper, the two that had successful override campaigns have publications that were pro-override at the time. In the two communities where overrides failed, their newspapers were opposed to the measure.

Editorial slant is not only evidenced in editorials. In fact, in the case of Brockton the editorial published the day before the vote simply said it was time for voters to decide their future. A particular slant, however, is more likely to be seen in the coverage of the issue throughout the campaign and the information the paper chooses to focus on and the things it chooses to omit. In Brockton there was no mention at all of the Alliance for Brockton's Future or the involvement of the Brockton Education Association until the day after the questions were defeated. Needham is even more interesting. Although the paper supported the override in an editorial prior to the vote, the articles that were written by a reporter throughout the campaign had a definite anti-override tone to them -- a tone and choice of subject matter that didn't seem to be curbed by her editors.

2d. Public Perception of Municipal Employees

More important, perhaps, is the way the public perceives public employees. The question of whether or not employees and their administrators are willing to "cut deep" has become a critical concern of voters. If voters believe that local administrators are not doing all they can to reduce their budgets, it is less likely voters will support an override that gives them more funds.

Blaming municipal employees for not delaying raises during difficult times is a common reason some people choose to vote down an override. Municipal employees that become obvious examples of the fiscal hardship of the town or city, are much more likely to elicit the sympathy of the voters.

Worcester: Part of what seems to have divided the three different override questions and led to the support of only the schools in Worcester, was the public's perception of other municipal employees. Many voters believed that the school administration and teacher unions had cut back as much as they could, while the police and fire unions had not done all they could to reduce their budget. The public safety departments were accused of refusing to revise a wasteful work schedule and to give up perks such as bonuses for college courses. The failure of the other five questions was interpreted by the local media as a lack of trust in the local government, as well as in the administrators of the police and fire departments. This may have helped the education question's approval.

Brockton: Many people in Brockton seem to be angry at city employees for negotiating raises for themselves during a time of fiscal crisis. Although the firefighter's union does not yet have a ratified contract, Brockton teachers were scheduled to get an 8

percent increase this year and the police union employees were scheduled to receive a 12.5 percent increase. According to some residents, Councillor Angelo included, if the unions had voted to delay their raises more people may have supported the overrides. The Brockton newspaper called the override questions a "veiled way to cover raises."

Lexington: In Lexington the schools were accused throughout the campaign of coercing students into supporting the override and urging them to write emotional letters to the local newspaper. At the same time teachers at one school were formally charged with using school equipment to print PTA materials that were pro-override. Whether or not this was true, it lent credence to the accusations made by anti-override residents that the teacher's union was "self-serving."

Needham: The negative revelations of a member of the Youth Commission staff greatly hindered the credibility of public employees who were trying to convince voters that they needed increased revenues. There was also confusion about the amount of funding the School Department would need and their share of the override, which also added to an impression of incompetence and even, possibly, an attempt to mislead voters.

3. SHOULD A COMMUNITY ATTEMPT AN OVERRIDE?

Even though this study was conducted to be useful to communities attempting to gain approval for an override, it is important to note that passing an override is not always the best option for every community. While many communities have much to gain from passing an override, there are cities and towns in Massachusetts that may not currently be in a position to raise revenues in this manner.

Educators in Brockton, for instance, have begun to look beyond the possibility of someday passing an override and restoring their public school system to its pre-Proposition 2 1/2 level of quality. Instead, educators like Rebecca Moffitt and others of the Brockton Education Association, believe that an override is not the appropriate source of funding for education in poor communities and are putting their efforts into finding other sources of revenue. More and more citizens believe that it is discriminatory to base a community's education level on the wealth of the community. Education, and other equally important services, should not be allocated on the basis of how much a community can pay; they should be funded equally across the state regardless of an individual or community's ability to pay for them.

4. SUGGESTIONS FOR FUTURE RESEARCH

The issue of where Massachusetts communities are going to find adequate revenues over the next several years is one of critical concern. The combination of a general decline in high-tech industry in the state, stunted growth and development and the increasingly unrealistic limitations of Proposition 2 1/2, are creating an untenable fiscal situation for many communities in the state. Increasing a city or town's ability to approve an override is just one response to the lack of revenues for some communities.

One further area of study is how to determine when an override is a good idea for a community or not. This would mean going beyond identifying the factors that make for successful campaigns and looking at the costs and benefits of overrides to particular communities.

At the same time, for cities and towns in Massachusetts that are unable to raise revenues in this manner, there need to be other options. Another area to explore further in

this field is the way in which Proposition 2 1/2 has gone beyond what it was originally intended to do and looking at the ways it can be altered to accommodate needier communities or be restructured to address its inherent inequities, perhaps through restructuring the state tax structure in a more equitable way which would allow the state to fund programs in needier communities.

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