

03-10.00 112.24.67 106 Frend send Amsony, ms 02913 thetelen keefe ! Major of Markey mes charaleyelon en f deter you from jurken planders that can amounts from them jengery regulation I requel surrebule petrulen and of plan to Sect ether reden from the offeren smelde to mentes of the body polle; for puyer of great to you are oner. a van concerned atigen

(A BAD 17MVD ariling Day) done forly Beenter 24, 2007 Mil mild & face Transmenter

Mayor Kezer:

On the companying letter to modge congruently being the subject categorically reject all clauss and allocations made by it and consider it an insult to have (coeived this letter from him irrida; affections, september 16. So in order to protect my character and reputation from further assault by the department and this administration, I request under MGL chapter 66 section 10 any al. documents related to the pentent of the sorgeants letter be available for my review under this section of the statute. Given the timing of the letter, I consider this action the lowest politic one indicative of why and what I am running against unless recreifed immediately

Leading of the comment and a flexibility area the subject matter of this election, this is fer They mapped if he recognished mineral energy and that the reputation and character of the targeted genue that been dandered in Hibeled by the agents of this administration and any requisite copies arted by the correspondence be notified within the seriousness and context of the time, the clay before the may craftelection within which I am a serious participant

This action does not demonstrate sound judgment and disappoints greatly this citizen of Amesbury and of the Commonwealth of Massachusetts.

A very concerned resident.

Tim This lerge,

106 Friend Street Ameshury, MA 01913





Town of Amesbury Mayor – Oath of Office

I, , Mayor for the community of Amesbury, solemnly swear that I will support and defend the Constitution of the United States and the Constitution of the Commonwealth of Massachusetts.

That I will bear true faith and allegiance to the same, that I take this obligation freely, without any reservations or purpose of evasion and that I will well and faithfully discharge the duties on which I am about to enter, so help me God.

Subscribed and sworn to before me this	day of
, Town Clerk	

106 Friend Street, Amesbury, Massachusetts 01913

2473C

James N. Thivierge v. Town of Amesbury Mayor Kezer, ASSCSSDR. Office the Club, Ind the pagent philosopy

Written Testimony to supplement verbal testimony of

James N. Thivierge on the matter of "No Trespass Order" of 12# 107 = D

IN THE SUPERIOR COURT FOR THE COUNTY OF ESSEX

Your Honor

DEC 26 2007

to establish jurisdiction and the course of action I did pater Newburgport district court to establish on December 24, 2007 in the afternoon before the presiding judge.

First of all, I've broken no law and the facts are severely mis-characterized and smacks of political retribution.

As a remedy I ask the court for a write of Mandamus to abolish this order and to stay this action, revoke or whatevever is necessary to restore in an uncomplicated matter all access to public buildings and my right of assembly to access them in that the mayor and the agents of local government have overreached their authority. I know this is a reflex, but very troubling to me, political action against a fiscal critic furthered exacerbated by the new tax rate, an unjustified water/sewer increase and its implications on the local economy and the reduction in disposable income for families the undue influence on rents plus the following facts that transpired during the past six months where I was a candidate for mayor:

No debate prior to the preliminary election; an unjustified water/sewer increase; no questions from the audience during the final debate; significant tax increase subsequent to the final election that amounts to nearly three million dollars taken from the local market place, placing my community nearly five dollars per thousand from Newburyport, six dollars

1/6

106 Friend Street, Amesbury, Massachusetts 01913 Written Testimony to supplement verbal testimony of James N. Thivlerge on the matter of "No Trespass Order" of 12/19/07

DEPLOTY ASS'T. CLERK

12.24.07

plus above Salisbury due to a 1.44 increase in the residential rate for one year.

I feel the mayor's action violates my right to access public offices like the veterans, the senior center, and community action "food bank" need be, His unwarranted action impedes my rights as a citizen and the and others. right to assembly, I feel. This act of intimidation is an attempt to suppress my right of free speech to address concerns using my considerable experience, education and understanding of fiscal issues.

Basically, the mayor of Amesbury and his subordinates can't take the "heat" in other words the questions generally asked via c. 66 s. 10 request or in this case vis-à-vis.

The Facts

After leaving the senior center after reading several emails, I walked to the town hall to pick up the recap sheet I requested under freedom of Noticing the revenue deficit figure and after reading the mayor's panel testimony I utterered to myself and not to anyone else "that he had to be incompetent' to place himself on this panel given the tax rate and its relation to the immediate communities. Without thinking anything of it I went to the clerk's office and ask an explanation of email footer that I received from an outgoing city councilor. She became defensive which has become the norm and because of the rudeness of her comeback I uttered an 'expletive" and left. Her actions may be a result of legislation I filed on elections that came about because of the preliminary this past September. The petition was heard in October before

the Joint Committee on Elections.

The next day I was surprised by the delivery of the mayor's letter and the next I conducted a survey to see whether my gut reaction was correct.

Base on the results it was and will always be till the remediative steps are taking to correct this bas fiscal situation both as a stand alone and relatively in comparison to our neighboring communities.

I have broken no law and the mayor used poor judgment. I seek relief from the constraints of his letter provided he has the authority which I assume he has but his justification is a hasty, unwarranted and with a blurry inaccurate mis-characterization of the facts all of which smacks of blatant politics of the lowest order.

Sources of Law

With the "No Trespass Order" a hardship exists in compiling adequate sources to further justify my position from either a statutory, administrative, judicial and/or constitutional basis at the appropriate level. However from existing documentation I believe I can platform my position:

Constitutionally, I rely on the First Amendment rights of free speech, the right of assembly as the right of petition. In terms of judicial case law at the federal level I cite relative to the Fist Amendment and the two word "expletive" I used, Cohen v California 1971 and Judge Harlan's opinion the states "acting as guardians of public morality, may properly remove this offensive word from the public vocabulary", the states did not have such authority consistent with the First Amendment Judge Harlan emphasizes the value of freedom of speech in developing a more capable citizenry. The courts have rejected the argument that offensive speech

lacks constitutional protection. In short, offensive speech is fully protected speech, while there are categories of unprotected expression, the Supreme Court has been quite insistent that offensive speech is not one of them. (First Amendment Law in a Nutshell, 2nd Ed., Barron & Dynes, West Group St. Paul, Minn. 2000).

In his letter the Mayor in his order mentions no violation of law, his contentions are mischaracterizations invoking the "abstract and speculation" by the lack of application of any law making his judgment in the case poor and of danger to the consistent administration of the public good to this citizen.

On the statutory and administrative level, I refer the Civil Rights Act of 1964(42U.S.C.A), Discriminination in Places of Public Accommodation, P.L. 88-352, title II & VI, s. 201, July 2, 1994, 78 Stat. 243 and any state Comm. of Mass. Equivalent.

On the state level I embrace the Constitutional intent and purpose of the Preamble that government exist for the "safety and tranquility" of their natural rights." And the "Declaration of Right" for all Inhabitants," article I and successor CVI, Articles 4 and sel-government, 5 and Accountability, 6 and no peculiar privleges, 7 and government for the common good, 8 and to prevent those who vested with authority from becoming oppressors, 11 and every subject Ought to find a certain remedy, 12 and no person shall be held to answer for any crimes or offenses until the same is fully and plainly, substantially and formally, described to him ... , 18 and good administration, 19 and the right to assemble, 21 and freedom of deliberation and debate. Not having the case law available to reference and use. I rely on the court to get the gist of my arguments.

On the local level invoking the local Amesbury Home Rule Charter (AHRC), that the Mayor has abused his authority under Section 2-2 of the AHRC and not using good judgment and may be susceptible to section 8-8 on the same AHRC.

Background Information

For your information I have attached several exhibits for your review: My dd-214 honorable discharge with good conduct; master of arts in public administration studied to a town manager; bachelors degree American studies at Merrimack College plus over ninety credits at Northern Essex community college; over 25 years in public service with the department of revenue, senior computer programmer, union steward, and the division of banks, marager information systems, with schooling at the federal reserve, with performance recognition working in Boston; five 3 year terms on the beard of selectmen; prior, seven years on the local finance committee; nine years county advisory board, executive committee; twenty three years town meeting; one term school committee; nine years by-law committee; county selectmen association president; one time adjunct college instructor two disciplines "relational database" and 'state/local government;" my first citizen's petition became law of the commonwealth; American legion boys state in high school; courses at the labor guild; most recently at the federal reserve at a conference on alternative revenue for municipalities by the public policy center; assisted local people becoming citizens of the United States of America; Xittle league coach championship team; high school football and basketball coach; substitute teacher; presentations on "theophilus parsons"; corporator, seacoast healthcare; struggling independent business person within the public sector attempting to mitigate fiscal issues like this for the body politic; tax rate survey and impact of surrounding communities.

In closing,

I've broken no law and I seek relief from this court to stay this action and insure my access to the public buildings within my community. The

Windows Live - Hotmail (999+) Messenger (0) SkyDrive | MSN

Hotmail

New | Reply Reply all Forward | Delete Junk Sweep • Mark as • Move to • |

Inbox (10211)

Folders

Junk (5)

Drafts (69)

Sent

Deleted

Search Results

New folder

Quick views

Flagged

Photos (136)

Office docs (166)

Shipping updates

Messenger

You're signed in to Messenger. To change your status, click your name in the upper right corner. Keep me signed in Sign out of Messenger

Search contacts

Your friends are offline right now.

Sign out of Messenger

Home Contacts Calendar



[Fwd: CBPP: Income Inequality Hits Record Back to messages | | Levels]

To see messages related to this one, group messages by conversation.

Alison Lindstrom
To thiviergejim@hotmail.com

12/16/07 Reply

FYI





× New from the Center

INCOME INEQUALITY HITS RECORD LEVELS, NEW CBO DATA SHOW Incomes Rose \$180,000 for Top 1 Percent in 2005 But Just \$400 for Middle-Income Households

By Arloc Sherman

Real after-tax incomes jumped by an average of nearly \$180,000 for the top 1 percent of households in 2005, while rising just \$400 for middle-income households and \$200 for lower-income households, according to new data from the Congressional Budget Office (CBO).

Taken together with prior research, the new data indicate that income is now more concentrated at the top than at any time since 1929.

Other highlights of the CBO data show that as of 2005:

- The share of the nation's total after-tax income going to the top 1 percent of households more than doubled and hit the highest level on record (with data back to 1979).
- The share of national after-tax income going to the middle fifth of households (the middle 20 percent) was the smallest on record.
- Similarly, the share of national after-income tax going to households in the bottom fifth was the smallest on record.

The \$180,000 average income gain for these households in 2005 is *more than three times* the average middle-income household's *total* income.

http://www.cbpp.org/12-14-07inc.htm http://www.cbpp.org/12-14-07inc.pdf 4pp.

Michelle Bazie
Deputy Director of Communications
Center on Budget and Policy Priorities
820 First Street, NE, Suite 510
Washington, DC 20002
http://www.cbpp.org
bazie@cbpp.crg

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Alison M. Lindstrom
Councilor District 6
62 Friend St.
Amesbury, MA 01913
www.ci.amesbury.ma.us
"Art establishes the basic human truths which must serve as the touchstone of our judgment." John F. Kennedy

Jim Thivierge

Options •

President Reduces Amount Homeowners Owe



If you owe less than \$729 000 on your mangage, you probably qualify for the President's Making Hame Affordable Program. Under this plan, the government will cut your mortgage payments by up to \$12,000/year. If you are a homeowner and you haven't looked into refinancing recently, you may be surprised at how much you can save

Select Your State:
Alabama
Alaska
Arizona
Arkansas
California

Calculate New House Payment

LoworMyBills.com

Ad feedback [

If business of the Town of Amesbury is discussed in any part of this message, it is a public document. In compliance with the open meeting law of the Commonwealth of Massachusetts, this email and any files transmitted with it will be forwarded to Town Clerk Bonnijo Kitchin & placed on file for public inspection. By sending or receiving messages from this address, you agree to these terms.

New | Reply Reply all Forward | Delete Junk Sweep • Mark as • Move to • |

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Councilor Roger Benson moved to accept MGDs 57, Section 2 of the Acts of 2005 to provide retroactive benefits for retirees prior to the effective date. Councilor Mario Pinierio seconded. Voted Unanimous

2006-036 An Order to authorize the transfer of \$50,000 from Reserve for Unforeseen to Legal Services

to cover expenditures through the balance of EY2006.

Councilor Benson moved for approval of 2006 036 as submitted initially by the Mayor from Reserve for Unforeseen. Councilor Brennick - second. Roll Call Vote 5 Yes. 4 No (McClure,

Pinierio, Thone, Lawrence)

At the meeting of the Amesbury Municipal Council held on May 9, 2006, in the Town Hall Auditorium the following action was taken:

2006-037 An Ordinance to amend Rule #20 of the Municipal Council Rules and Procedures. 12006

That the second paragraph of rule #20 of the Council Rules and Procedures be amended to

read:

The Town Clerk shall be copied on all electronic correspondence "that relates to business of

the Town of Amesbury that is" received or created by Municipal Council members, who shall

print and retain such correspondence in accordance with applicable laws and regulations.

Seuncilor Lavole moved to adopt 2006-037 as submitted Councilor Lindstrom second **Jnanimous**

2006-011 An Ordinance to amend Article 7 of the Town of Amesbury Bylaws to provide the Council with information regarding the financial impact of proposed measures by adding Sections 7.7 and 7.8. Councilor Mario Pinierio moved to accept as amended. Councilor Alison Lindstrom seconded. Voted 8-Yes, 1-No, King

2006-014 An Ordinance to Amend Article 44 - Committee Procedures, Deliberations Councilor Michelle Thone moved the recommendation of the Ordinance Committee - Paragraph 3 in the first sentence, after the word proposals add and for purely ministerial purposes such as the scheduling and rescheduling of meetings; Second sentence after the words; be maintained by the, add sender and

Strike paragraph 4, 5 and 6. Also, recommend the changes to Chapter 44 as stated in the memo from Tom Iacobucci dated March 2, 2006 as follows: Article 44 of the Town of Amesbury Bylaws is hereby amended by striking the text of Section 44.3 "Conduct of Meetings" in its entire text and inserting in its place the following text: - 44.3 Conduct of Meetings. Proceedings of the Municipal Council and its committees and subcommittees shall be governed by the rules of procedure adopted by the Municipal Council pursuant to Section 3-5(c) of the Charter. All other committees shall be governed by the rules of practice contained in the most recent edition of "Robert's Rules of Order" except as otherwise provided by the Town Charter, bylaw or by the following sections. Said Article 44 is hereby further amended in Section 44.4.3 by striking the text "ten (10) calendar" and inserting



Rule 25

Be it Ordered by the Municipal Council of the Town of Amesbury assembled, and by the authority of the same as follows: That \$ 7,000.00 of Free Cash is appropriated for the following Capital Expenditures:

Blue Light System - 7,000. Councilor Christopher Lawrence moved to approve the appropriation of \$7,000 from Free Cash to fund the Blue Light System. Councilor Anne Larnard seconded. Roll Call Vote - 7-Yes, 1-No, Pinierio

2005-104 An Order to request the Municipal Council accept and approve usage fees for Town fields and

facilities under the jurisdiction of the Parks & Recreation Commission. Be it Ordained by the Municipal Council of the Town of Amesbury assembled, and by the authority of the same as follows: That the Municipal Council vote to accept and approve usage fees for Town fields and facilities under the jurisdiction of the Parks & Recreation Commission as recommended and described in the attached letter from the Town's Youth Recreation Director and Parks and Recreation Commission. Councilor Christopher Lawrence moved the Ordinance Committee recommendation to approve as amended changing 1 to one under Time Use (Ball fields only). Councilor James D. Chandler seconded. Roll Call Vote – 7-Yes, 1-Not in Room for Vote, Benson (7 members present)

2005-106 A Request that the Municipal Council vote to designate 29 Water Street as the Town's Visitors' Center. Be it Ordained by the Municipal Council of the Town of Amesbury assembled, and by the authority of

the same as follows: That the Municipal Council vote to designate 29 Water Street, the Amesbury Carriage

Alliance, as the official Town Visitors' Center. Councilor Christopher Lawrence moved to approve to designate 29 Water Street as the official Town Visitors' Center as submitted. Councilor

Ann Connolly-King seconded: Voted Unanimous

2005-114 Add Municipal Council Rule 20 – Electronic Messaging Policy

It shall be the policy of the Municipal Council that when communicating among a quorum via electronic messaging services including but not limited to electronic main (e-mail), Internet web forums, and Internet chat rooms, use of such electronic messaging shall be limited to ministerial purposes such as requesting or distributing agenda items and related background materials, providing notification of meeting times or meeting dates, or engaging in similar non-deliberative actions. Other communication, including discussion or exchanging of views, between and among a quorum of the members shall not be permitted. The Town Clerk shall be copied on all electronic correspondence received or created by Municipal Council members, who shall print and retain such eofrespondence in accordance with applicable laws and regulations.

Councilor James Chandler moved to approve the Electronic Messaging Policy as submitted. Councilor Mario Pinierio seconded. Roll Call Vote – 7-Yes, 1-Abstain, Headley

2005-115 An Order to vote to appropriate funds to be added to the FY2006 Law Budget. Be it Ordered by the Municipal Council of the Town of Amesbury assembled, and by the authority of the same as follows: That \$ 50,000.00 be appropriated for the purpose of being added to the FY2006 Law Budget (151)

Councilor Roger Benson moved to amend the amount to be appropriated to \$50,000. Councilor Mario Pinierio seconded. Roll Call Vote 6-Yes, 2-No, Connolly King, Larnard

2005-116 A Request that the Municipal Council vote to accept Executive Order No. 469 by His Excellency, Mitt Romney, Governor. Be it Ordained by the Municipal Council of the Town of Amesbury assembled, and by the authority of the same as follows: That the Municipal Council vote

22

(Rule 20)

Puledo

to accept Executive Order No. 469 by His Excellency, Mitt Romney, Governor, which designates the National Incident Management System as the Commonwealth's Incident Management Standard. See attached. Councilor James Chandler moved to accept Executive Order No. 469 as submitted. Councilor Mario Pinierio seconded. VOTED UNANIMOUS

At the meeting of the Amesbury Municipal Council held on Tuesday, November 22, 2005, in the Town Hall Auditorium the following action was taken:

2005-101A An Order to appropriate Free Cash to fund Capital Expenditures

Be it Ordered by the Municipal Council of the Town of American assembled, and by the authority of the same as follows: That \$ 250,000.00 of Free Cash be appropriated for the following Capital Expenditure: Police Communication Center -- \$ 250,000. Councilor Roger Benson moved for approval of \$250,000 as submitted for the Police Communication Center. Councilor Ann Connolly King seconded. Roll Call Vote 7-Yes, 2-No, Chandler, Pinierio

2005-124 An Order to vote to appropriate \$30,000 of Free Cash to be used to make emergency repairs to the stairwell of the Ordway Building/Senior Center at 9 School Street: Be it Ordered by the Municipal Council of the Town of Amesbury assembled, and by the authority of the same as follows: That the Municipal Council vote to appropriate \$30,000.00 of Free Cash to be used to make emergency repairs to the stairwell of the Ordway Building. Councilor Roger Benson moved to appropriate \$30,000 of Free Cash to be used to make emergency repairs to the stairwell of the Ordway Building at 9 School Street as submitted. Councilor Anne Larnard seconded. Roll Call Vote – Unanimous

CARN CARN

At the Municipal Council Meeting held on Tuesday, December 13, 2005 @7:00PM in the Town Hall Auditorium the following action was taken:

2005-60 Amend Rule 5F "Public Comment" of the Amesbury Municipal Council Fourth Session Rules and Procedures. Councilor Lawrence moved to withdraw 2005-60. Councilor Benson second. Voted – Unanimous

2005-81 An Ordinance to see if the Municipal Council will accept a donation of land from Woodsom Limited Partnership. Councilor Benson moves that the council takes no action. Councilor Lawrence second Voted – Unanimous

2005-82 An Ordinance to Amend the Amesbury Zoning Bylaw Section XI.J2 Historic Preservation Councilor Woodsom motions to take no action. Councilor Benson second. Voted – Unanimous

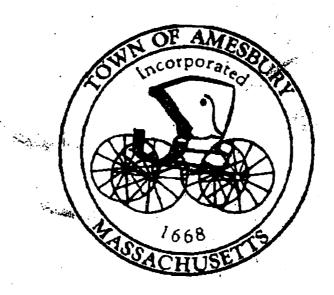
2005-101E An Order to vote to appropriate Free Cash to fund Capital Expenditures Cultural Center – Equipment \$10,000. Be it Ordered by the Municipal Council of the Town of Amesbury assembled, and by the authority of the same as follows: That \$10,000.00 of Free Cash is appropriated for the following Capital Expenditures: Cultural Center – Equipment \$10,000 Councilor Robert Woodsom moved to approve \$10,000 of free cash be appropriated for Cultural Center Equipment as submitted. Councilor Anne Larnard seconded. Roll Call Vote – 6-YES, 3-NO, Chandler, Pinierio, Lawrence

2005-118 An Order to increase the exemption amount of qualified applicants
Councilor Lawrence moves for approval of 2005-118 as submitted. Councilor Benson second
Roll Call Vote – Unanimous

- Flectionic Remark.

ANNUAL REPORT

of the Town of Amesbury



JULY 1, 2005 — JUNE 30, 2006

100 minutes

What do you think?!(about the following statements?)

Brown Brok serves

With town meetings concluding and city councils deliberating about next year's spending plan, what do you think about someone demystifying the whole tax rate process in 100 minutes?

For someone who has a better than keen interest in this stuff, thinktwothousandplus can show someone the how, who, what, when, where, and why's of the tax rate process in 100 minutes. Sixty minutes to make the presentation and 40 minutes to answer questions.

For one dollar a minute, minimum class size 20(waived), it will take a little over an hour and a half to master the building of the rate, so that you as a public advocate can be much stronger in support of your causes.

Taught by one who has spent considerable time studying and perfecting the archeology of the tax rate, you and your group can learn to be more effective in your pursuits..

For more information on the details, write Thinktwothousandplus pobx422 ma0193 for more on this very limited opportunity. Thinktwothousandplus or Pensedeuxmilleplus or Cogitoduemillepiu etc, etc., and on a humorous note, you can dance to the Tennessee waltz of tax levy reduction while maintaining the same spending levels so that GDP does not subside, and individual spending and consumption can increase, increasing gross domestic product. —you will see the magic, and no longer wonder when you look up at the stars, on how the dance is done!! — Offer ends august 31, 2011, anno domini. About the statements above, they are all true!

A Brief Biography of James N. Thivierge

Two time homeowner and rentee,

Master of Arts in Public Administration, – Framinghan State College
That included administrative law, employment law, collective bargaining,
compensation administration, financial administration, budget and policy
(etal) and many other graduate and related coursework.

Bachelor of Arts in American Studies, Merrimack College; currently, Principal, Think Two Thousand Plus, Advisor to Organizations

Management, Finance, and Technology; Instructor
 "State & Local Government" and "Relational Database, Analysis & Design"

The Financial Crisis inquiry report - Final report of the national commission on the financial and economic crises in the United States.

Page 444 – george santayanna is often quoted for the aphorism that

"Those who cannot remember the past are condemned to repeat it."

adjunct faculty college level;

Former banking official with the division of banks, manager, management information systems - relational database, analysis and design of systems, and over twenty years association with bank & computer audit and electronic controls - major application the reconciliation and production of the statutorily required reports that included the statement of condition of all state chartered institutions(currently over 200 billion) and their subsidiaries reporting to the joint committee on banks for the Great General Court and the federal banking regulatory agencies – Federal Reserve, FDIC, NCUA, OCC, OTS; one time senior computer programmer and union steward who carried grievance for his members (attended a labor school at own expense to represent my members) and won with the department of revenue(income, sales, corporations meals, rooms, fuels and etc. – and the Sudbury Case –that concerned the property tax and re-evaluation for the Supreme Judicial Court; private sector banking sales in greater Boston; supervisor, Finast corporation, Somerville, MA; Five term and five time chairman of the board of selectmen - policy development and direction for this community (I researched all my projects on Beacon Hill within the state and federal bureaucracies for town projects and my graduate studies); finance committee member and chairperson and committee reports on the town meeting warrants, by-law, over two decades a t town meeting town meeting member, the legislative branch; cable committees and two ten year cable contracts; and school committee and numerous labor contracts; Essex county selectmen's association president and executive board member of the Essex county advisory board 9 years on the county budget-; author of an amendment to the Massachusetts General Laws on Public Safety that

"prohibits cell phones usage on school buses except in cases of emergencies"; Veteran of the United States Navy, Honorably Discharged with a Good Conduct Medal and over two years traversing Western Europe; and assists in the naturalization of citizens to this great country of ours since the seventies.

Plus, I can dance, catch a football, hit a softball, run, shoot the three, speak multiple languages, bang a nail, turn a screw, and cook a decent meal. Basically, I studied and worked as a public manager whether state, town/city, and federal/international level and paralleled it with essentially elective and appointive positions initiating policy and development direction and budget on three levels of government-local, county, and state for the people of my town of Amesbury, the county of Essex and this state, the Commonwealth of Massachusetts.

With over a 100+ years of meeting and practical day/night experience, I hope you will consider seriously the following observations from the documentation provided based on available data and not all the data necessary to know the whole picture:



COLORPLATE 40. Leonardo da Vinci. Plan of Imola. 1502. Pen and watercolor. 17½ × 23¾" (440 × 602 mm).

Royal Library, Windsor Castle.

0	To the Members of the Municipal Council
1.	Pres lavoie, mcmilleion, gilday, chatigny, dunford, Kimball, neale, kelcourse, ferguson
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4	<u>Contents</u>
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6	Growth in Local Government
7	DOR Chart average tax bill in the commonwealth
8	It2k+ chart average tax bill perk in Amesbury
9	Charts:
0	representation various forms; fy10 tax bill comparison; fy09 tax bill comparison.
1	July 23 amesbury ness classifieds real estate closings
2	It2k+ meas chart for five years, next page back up data
3	Letter to the council fy2006 budget request
4	Letter to the council on alan salavage loss of revenues
5	Proposed ordinance progressive disclosure
6	Chart bush tax cuts versusu. Obama tax cut prosposal
7	and the second of the second o
8	
9	
0	Submitted by
1	anthum -
2	Jim Thivierge, resident
3	106 riend street, Amesbury
4	and citizen of the Commonwealth

On GROWTH in Local Government07252010 When you listen to the Sunday

talking heads they tend to talk growth, jobs and unemployment and whether or not you need another stimulus package. I think to myself, well, when you constantly raise property taxes that does not stimulate growth nor jobs or employment: when you take and reduce tax base, as in the case of alans salvage, and the transportation center, it certainly does not enhance our prospects of growth but takes those prospects away. Granted, it will stimulate construction jobs which are transient and maybe some janitorial jobs later on and a big rent bill for Amesbury, no property tax revenue actually less but some personal property tax, and maybe some retail jobs. Time will tell about the peripheral activity and housing whether smart growth has credence?

i

5.

In a city or a town, they can promote growth by reducing expense, exact non regressive revenue and by expanding not detracting from the tax base. Innovation is almost oxymoronic around this area, nonetheless, essential to promote and accelerate growth's natural creation, and expansion with expense reduction.

Recently, budget expense has been cut by the reduction in state local aid not by innovation; an attempt at regional innovation allowed by statute did not receive unanimous approval by the three municipal entities and its continuation tenuous, it seems. Plus, it looks like it might cost us more?

To be innovative one must know a great deal about the problem to contrive a solution, so information and knowledge is king. What I propose to you the municipal council will augment my expense reducing proposal enterprising budgetary activities that meet the criteria of the statute of the general laws. It is a proposed ordinance that creates an informational process and retrieval points that will assists in decision making with benchmark rates to see where we are in addition to capturing data that heretofore has not been captured by the legislative branch, a mere 300 records of real estate transactions. With it's capture, bring some badly needed perspective directly introduced into the budgetary process.

To promote growth, keep total expense and net expense lower, especially the latter, the tax levy. With lower net expense, the more you may infuse monies into the market place instead of taking it out with property tax increases. When all cities and towns in the commonwealth do so, simultaneously, the consumer tide will rise, inciting demand and growth thru investment will occur. Another federal stimulus package may help, and by using its revenues, recurring or non-recurring, may add to tax rate recapitulation process as local receipts with properly targeted legislative language but to date I see no monies as yet on that schedule.

 No growth can occur when you raise the tax levy and not build capacity, and unfortunately raising the tax levy has been the norm rather than the exception. To reverse this mode must be our goal and to constantly find ways to reduce annual expense and ultimately net expense, the tax levy, especially when the tax base is dwindling as it is. Building a transportation center, replacing a million or more in taxable property and thousand in revenues to a public use that creates no real revenue is not one. It makes it more difficult to denominate a successful reduction in the tax levy, the net expense, and impacts the taxpaying public, plus those indirectly adversely affected when it does occur. To me, it is not good local public finance policy as proposed, increasing or influencing the tax burden up. It reminds when certain non-profit came before us years ago and promised tax in lieu of payments as part of the approval process. This year local receipts schedule show no tax in lieu of monies, the municipal corporation takes a hit again.

My .proposal to enterprise certain activities defined by statute in recreation and health care painlessly reduces net expense; the necessary language, the progressive disclosure of information ordinance, promotes information gathering, and by applying it to the whole financial process including the operational budget review, you have two parts to a holistic approach towards lowering the tax levy and using the tax base in the tax rate process correctly to promote both personal and property tax revenue, excise taxes, sales tax preferably at 5% or lower, gas, meals, rooms taxes as well federal and state income tax, maybe some federal recurring type

either which has affected certain outflows of charter school monies which needs to be plugged!

revenues, grants and reimbursements, that's amore(it), growth that leads to jobs! Better MCAS won't hurt

Competition will never ease between communities, so, when times are tough and the tax base shrinks so too must expense, and so too salaries when we factor the measures of the scores and choice "in" and "out," the constantly rising tax levy, that bundled, do not encourage the type of growth we need! We need growth, so when all cities and towns in the commonwealth and in the nation, reduce property taxes thru, say, similar enterprise schemes, using tax base to promote property tax revenues as well as state and federal, plus stimulus monies used to promote local revenues with appropriate enabling language and usage. Until then, growth will be a long ways away without the help of equity infusion, the appraisal plus assessing policies of the 2002 – 2007 era of securitization and real phasing of the euro, and locally, the piling on of increase local expense with the contrivance of free cash to pay a teacher's contract up ward's of free cash.

Today, there is no chance of growth with more tax levy, and less of a tax base – the need to reduce the tax levy as the base shrinks must be axiomatic! Once the municipal corporations begin to infuse the marketplace with levy savings, aggregate demand, consumption, and employment may follow, so, let's try it and see what happens?! And, maybe it will catch on! It cannot be any worse than what's happened to date! One key, having @2010 it2k+ dba james n Thivierge pobx422 ma01913 'OnGrowth 072510" 2 7/29/2010

more information + disclosed progressively as a programmed process as the essence of the Ordinance for all municipal councilors- the template for today and tomorrow! It's new standard shall not be performance based but rather one of "competitive position." When improved the perks pass to all thru the negotiations process, when diminished the negative affects absorbed by all especially the corner office and mangers directly responsible for advising policy and to the union thru negotiated positions, for example, allow no automatic pay increase unless contractual especially for front line policy advisors to the corner office with no improvement in our municipal corporation's competitive position, like MCAS, an increase in the tax rate and burden, that's no growth! How can growth occur as they talk about it without reducing tax rates.

In Washington D.C., they are talking about tax cuts right now, in cities and towns, especially ours, we can affect growth by reducing net expense, the appropriation, the tax levy as the tax base devalues; it will mitigates the impact of devaluation, and believe it or not, can inject monies into the marketplace, plus reposition the municipal corporation and re-tool our plan toward an improved competitive position. As I see it, there has been little growth in the last ten years, the best example of erosion has been MCAS. In 2002 -2004 we were in the top 100 districts since then we linger in the top 150 districts. A competitive position that needs improvement just as the highest tax rate and burden in the area must be reduced for our municipal corporation to be more competitive!!!

Don't you agree! Both enterprising activities and enacting a 'progressive disclosure of information" can bring the community to this "promise land." There is much more that can be proposed to comprise expense within my spectrum however it s equally unlikely it will be from me.

Remember, I have database this whole process leaned from over a quarter century Of professional work in MIS plus my free time ruminations all over "the hill" and state/federal bureaucracies. I do not know anyone who has ever done it from the advocate's viewpoint or ever will, but it does work, and I plan to launch it within the half year! This proposed Ordinance "Progressive Disclosure of Information" is my gift to the people's branch of the body politic to mainfain and strengthen separation of powers.

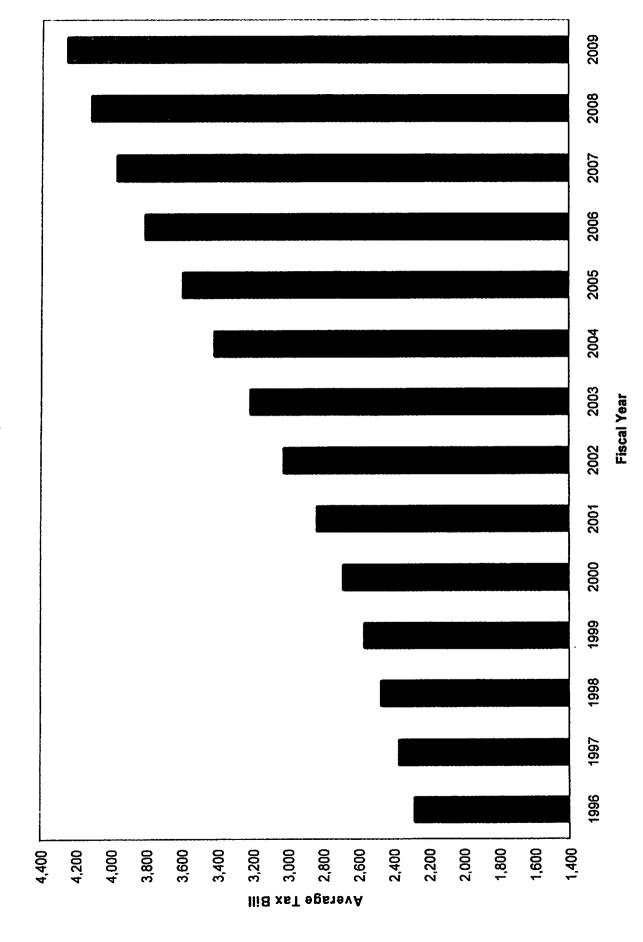
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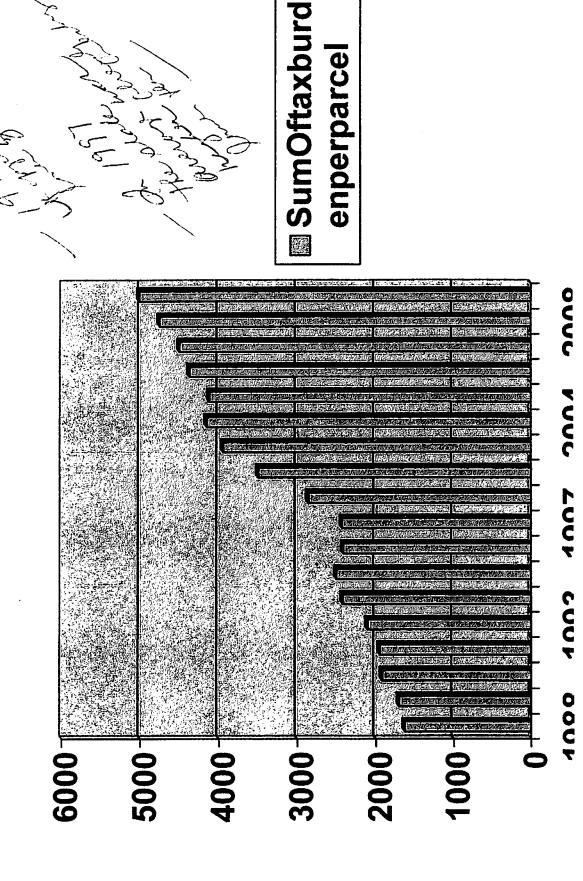
citizen of the commonwealth

2009 average per parcel tax bill compared to the average state wide tax bill for 2009 provided by the dor

Average Single Family Tax Bill



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newbury	12.08	332,152.00	4,012.40	1,478.08	4.45
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salisbury	9.16	332,152.00	3,042.51	2,447.96	7.37
		\$	\$	\$	
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newburyport	10.83	332,152.00	3,597.21	1,893.27	5.7
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Enterprise, Enterprise, Enterprise concurrently use the progressive disclosure of information once implemented charter change needs to re-institute the municipal meeting as part of the charter update to the structural form. @2010 it2k+ dba james n Thivierge pobx422 ma01913 amesbury orisit almsbury author citizen of the commonwealth

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IL CASH VENDING! Incredible IN CASH VENDING! Incredible Income Opportunity! Candy. Sumball, Snack, Soda... Minimum \$4K-\$10K | Minimum Required. Excellent Quality Machines. Ye Can Save You \$\$\$.



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to ri	vices, Boston, Might) the location	Of the series	BUYER1	PRICE	DATE	SELLER1
7DA	RESS	GHT	Cole, Jonathan S	\$329,000	04/01/10	Montecatvo, Ryan A
321	.eke St	Amesbury		\$235,000	04/01/10	File 3rd, Eugene E
60	W Greenwood St	Amesbury	Donovan, Brian R	\$307,000	04/01/10	Tomasz, Paul A
ļ 11	Winkley St	Amesbury	Churchill, Christopher	and the second of the second o	04/08/10	Ward, Hilary R
18	Andrews Ln	Amesbury	Jewett, Molly M M	\$505,000		
	0 Crumbili	Amesbury	Clancy, Dana T	\$289,000	04/02/10	WARRENT PROPERTY.
1	63 Northern Blvd	Newbury	Hill, David	\$295,500	04/01/10	u eu≱ evificià
		Newbury	Knellel, Egon	\$549,310	04/05/10	
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y ill re al	30 Boardman St	Newburypo		\$560,000	04/0	7/10 Lachar, Many Ann
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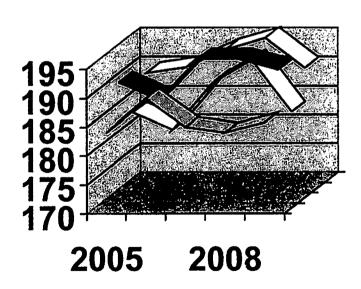
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math09	91.1	95.4	90.4	92.4
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Monday, April 26, 2010 Page 1 of 1



Amesbury Town Hall Town Clerk Friend Street Amesbury, MA 01913 April 4, 2005

An Open letter to the Municipal Council

Re: Fiscal 2006 Budget Request

Mr. Council President and Member.

In this Sunday's, Boston Globe's "North Section", there was a graph on housing sales for the January – February periods of 2004 vs. 2005 where the author compared sales figures like "number of sales" for both periods, percent change, median sales price comparison for both years, and finally, the percent change. These figures were taken by The Warren Group who publishes Banker & Tradesman whose staff gets their figures from the registries of deeds.

Some of these statistics are very telling.

In summary, of the communities with the bargain basement "selling prices" say under 300,000, only Amesbury has a declining "median sales price" for 2005. It is still early in the year, but it is another suggestion that the season may be changing. A continued decline in the selling price will eventually erode the tax base which will adversely affect appropriations like in early to mid-nineties. One thought although early is that there may be several characteristics that buyers don't like such as, plunging MCAS score vs. peer group from the upper 100 to the upper 150.

Because the January 1, 2005 total value of the tax base is fixed maybe not certified you can now make some assumptions about the budget, state revenues, local revenues, 2005 fiscal performance and so on. But as of the statutory close of books in July you can pretty well predict what the tax rate will be and what kind of picture we will look at in December when you classify and set the tax rate. Unless, commercial and industrial pick up a "dual rate" is not in the picture unless you can find a comparable to justify a dual rate. It is a residential tax base. Please make your decisions in our best interests!

An observation

James N. Thivierge, 11.5 Sanborn Terrace, Amesbury, MA 101913

11.5 Sanborn Terrace, P.O. Box 422, Amesbury, MA 01913 March 23, 2005

To the Editor - Open Letter

To the Municipal Council's Finance Committee in Amesbury

Re: Alan's Truck Stop

From reading the articles in the news, it cost us \$60,000 to demolish the truck stop. Provided I recall this story correctly at one time Alan's Truck Stop was a very viable business. I know, because I use to stop there for breakfast in the a.m., years ago of course. And when it, the property became available, there was a willing buyer who wanted to use the property for what you would call "an existing use." Not only was a gas station with a truck stop proposed but a restaurant employing 40 people. Now, we have a property that is "OFF" the tax rolls" on to the public' maintenance, that generates no "meals tax, sales tax, excise tax, gas tax etc revenue let alone local property tax. Let me ask the question: who is benefiting from this arrangement? Is this good public policy? Should public policy makers act in the best interest the public good? Is the public good served when every decision costs the tax base and its beneficiaries the loss of the 60k plus legal fees, the property tax, gas tax, excise tax, the income tax, meals tax, and the sales and who knows maybe a room's tax in the future? And whatever else, we don't know about? And that's aside from "earmarking" 70k for tourism in Amesbury into a fund that has no committee or no formal plan co-ordinated with any other community? Good politics but not good for the people's pocketbooks?! Jim Thivierge, 11 1/2 Sanborn Terrace, Amesbury, MA 01913

PS

Local revenue seems to take a hit at the expense of local expense with the expectation that increasing property values will absorb the reduction in local revenue not to be confused with state revenues (reimbursements) and the increased expense that creates more upward pressure on any declining tax rate especially when total values begin to stagnate and/or decline without comparable growth in local/state revenues and maintenance/decrease in expense. For example, Alan's once generated revenue for the business, the state, federal and local governments and contributed to the tax base. The chance to maintain a private use was denied and the property became public, a debit to the expense account without the revenue offset equals net loss to federal, state and local government and the taxpayers!.

A Proposed Ordinance,

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the Progressive Disclosure of Information -

author - James N Thivierge of 106 Friend Street, a lifelong resident, participant, and citizen of the Commonwealth-

to the Municipal council and our three at large councilors Mr Kelcourse, Mr

Neale, and Ms. Ferguson and my district six councilor Mr. Kimball - I propose this ordinance for the benefit of the Amesbury body Politic and Towards the creation of a more

Responsive Government for the residents and taxpayers, real and personal, commercial and industrial for current and new Inhabitants the following shall occur to the best of the municipal council's ability for

their acceptance and/or alteration and of course consistent with the Amesbury home rule charter, the

local constitution and 1-4, the statutes of the commonwealth and our Massachusetts and United States

Constitutions. I base this ordinance on the premise that the municipal corporation's data is public unless

excepted by statute; intangibles assets used knowledgeably can make a big difference in the deliberations

of our municipal council and the body politic when they need decide to take a side on a question and who

to put on the municipal council when it is time to decide, I propose the following ordinance concerning

the pubic disclosure of information:

that all new financing and changes to existing bonding instruments, short, long including refundings, be disclosed publically to the municipal council and the body politic including principal and interests for all projects, especially proposed with reimbursement and impact on the tax levy, and that app proposed

Jim Thivierge 106friend street Amesbury ma 01913 'letter to the municipal council ' July 27, 2010 7/26/2010 1 And a proposed Ordinance on "Progressive Disclosure" @2010 it2k+ dba james n Thivierge pobx422 ma01913

projects be portrayed with projected total costs including both principal and interest with other charges 1 itemized as best they can; 2 3 that the results of its annual classification hearing be available in a timely manner and its answers to the 4 questions be publically noticed and preliminary tax rate recapitulation sheets available provided the 5 actual is not available plus timely meeting minutes; 6 7 that the annual tax rate recapitulation sheet be made available in hard copy and electronically mailed 8 when requested by a resident and prior to the classification in an up to date preliminary format for both 9 the municipal council and the public, a copy included on the municipal corporation's web site or the 0 annual report, the more cost effective approach; 1 2 that the annual sales real estate transactions to the tax base be captured and computed by the first week 3 in April, and be a denominating factor in reviewing the annual spending request by the municipal 4 council, and the proposed fiscal year operational budget for the ensuing year: 5 6 both a paper and electronic version of the proposed fiscal year budget be available to the body public; 7 8 that the state and federal budget be monitored to factor in latest local aid figures, governor, house, senate 9 and conference figures on the state level plus other relevant numbers to the local budget process as well 0 as grants and federal reimbursements both on a recurring and non recurring basis; 1 2 that the municipal council reflect transfers both 'in" and 'out" of budgets in their final department al 3 recommendations for the next year plus any and all alterations; 4 5

Jim Thivierge 106friend street Amesbury ma 01913 'letter to the municipal council' July 27, 2010 7/26/2010 2 And a proposed Ordinance on "Progressive Disclosure" @2010 it2k+ dba james n Thivierge pobx422 ma01913

and that the any departmental requested transfer altering the initial purpose of the appropriation be 6 7 with the approval of the department head and that a letter of approval accompany the request for transfer of departmental appropriations and the alteration of its purpose to the municipal council in their 8 9 deliberations; 0 that the final recommendation of the ensuing fiscal year operating budget not be till after July 15 I statutory closing of the books and that the municipal council's recommendations reflect the changes in 2 3 the tax base, the local aid and actual reveues as the estimates for the next fiscal year, available funds, enterprise funds, estimated free cash derived from an unaudited balance sheet, state budget assessments 4 and charges, as well as state receipts and reimbursements; 5 6 and that unaudited balance sheets be prepared for the general fund and proprietary funds and et al for 7 the annual report and within the statutory framework of the Amesbury home rule charter: 8 . 9 0 and that the annul report for the preceding year include an up to date schedule of fees as required by the 1 municipal council rules; 2 3 and that the municipal council generate each year a preliminary tax rate for the ensuing year by august 15 based on the close of books on July 15 and a press release be sent to local media; 4 5 and that the annual audit be presented at a meeting of the municipal council by the auditing firm or 6 auditors each year for explanation and that meeting be promoted in local media; 7 8 that the municipal council work toward a real time on line audit process using audit software so that up 9 to date monthly reports to the council will be available and that the balance sheet etc et al be timely and 0 Jim Thivierge 106friend street Amesbury ma 01913 'letter to the municipal council' July 27, 2010 7/26/2010 3

And a proposed Ordinance on "Progressive Disclosure" @2010 it2k+ dba james n Thivierge pobx422 ma01913

jour not a year in arrears in addition to reports that may e needed prior to meetings and for disclosure to the ļ 2 body politic; 3 and that monthly revenues and expense reports be available at the monthly meetings of the municipal 4 council's finance committee, and copies of payroll, vendor warrants be available as well, audit software 5 6 may be used here as well; 7 8 and any all data and information derived to buttress and make better the fiscal, and financial condition 9 be pursued by the use by the most current audit software on behalf of our municipal council and its staff 0 be trained in its use as well as in research techniques for the benefits of the municipal council's 1 informational preparation for meetings and background, plus questions and answers. 2 3 All of the above to better realize zero based budgeting, minimize late year surprises, and with the use of software programmatically prepare for the next budget analyzing the current budget real time on a 4 5 regular basis. 7 The Ordinance proposing progressive disclosure of information is to further fulfill the end of government the fiscal and physical safety and happiness of the local body politic in Amesbury, and its 8 9 inhabitants, ultimately government's purpose for now and the future. 0 1 I submit this proposed ordinance respectfully to the Municipal council in the best interest of the 2 Amesbury Body Politic and its pursuits, a lifelong resident and participant, citizen of the Commonwealth. residing at 106 Friend Street, advocating Progressive Disclosure of information 3 for your review, and perhaps amendment, and ultimately 4

Jim Thivierge 106friend street Amesbury ma 01913 'letter to the municipal council' July 27, 2010 7/26/2010 4 And a proposed Ordinance on "Progressive Disclosure" @2010 it2k+ dba james n Thivierge pobx422 ma01913

5 sponsorship by my district six councilor Mr. Kimball and/or at large councilors, Ferguson, Kelcourse 6 and Neale, sufficient for a main motion and a second, within the parameters of Amesbury home rule charter 3.5c rules of procedure 7 any member of the municipal councilmay submit an item or measure 8 to the municipal council for consideration." The Ordinance's author on Progressive Disclosure of information: 2 Operational items such the departmental and object sequenced budgets for both school and general and 3 finally a combined object budget for both is entirely council discretion; Electronic voice recognition software integrated with the sound system may go a long way toward record keeping accuracy using the cable sound portion as backup and the manual recordkeeping in a tertiary 6 format position.; 7 Reminder that until tax rate certified open territory; On Health care we need the largest group possible; The best pension reform is training; Free cash is not free, look at the calculation in detail, please apply it to reduce the tax rate; 1 That tax base ain't rising soon so I hope free cash is applied to reduce the tax rate, consider reducing the 2 budgets by 312k the total last set of transfers; 3 Don't think the internet is the public record especially meeting cancellations; Never support the retention of the bush tax cuts nor the obama alternative neither good for the country. 5 Jim thivierge 7

Jim Thivierge 106friend street Amesbury ma 01913 'letter to the municipal council' July 27, 2010 7/29/2010 5 And a proposed Ordinance on "Progressive Disclosure" @2010 it2k+ dba james n Thivierge pobx422 ma01913

8

Next Battle in Congress: Expiring Bush Tax Cuts

From Page I

and the best way of handling the tepid economic recovery.

egon. "This is code for the role of the federal government, the defor the fall and clearly will be one of the dominant issues," said Senator Ron Wyden, Democrat of Orbate over the size of government "It has enormous ramifications and the priorities of the nation."

Democrat and the committee's chairman, has so far refused to amendments. In a sign of how Senator Max Baucus, a Montana openly, allowing them to propose combustible the issue could be. Republicans wanted assurances that any bill would be developed ocrats were clearly divided while At a closed-door meeting of the Senate Finance Committee on Thursday, participants said Dem-

the condition of anonymity given the sensitivity of even the timing lican Senate aide, who spoke on must try to pass a bill before the election and not wait for a lameduck session. "You can't play chicken with this much of the tax system," said a senior Repub-Congressional aides and administration officials said Democrats strategy, but some lawmakers, Both parties are still charting make that commitment. of the debate.

night on Dec. 31. The top marginwould go back to 39.6 percent passed under President George pire, with rates reverting overal income tax rate, for example, of norcont now, with correall the major tax reductions W. Bush in 2001 and 2003 will ex-If no tax legislation is passed,

ing an economic concern and a political issue. Political econofederal budget deficits at a time when the national debt is becomadd more than \$2 trillion to the that extending the tax cuts would neavily on rolling the top income levels. Some fiscal hawks warn on the rich, and the White House's budget forecasts rely tax rates back to their pre-2001 mists are fiercely divided.

Dakota and Evan Bayh of Indiana expressed support for extending the tax cuts at all income fiscal conservatives like Senators Kent Conrad of North So are Democrats. In recent levels, at least temporarily. days,

eliminating them will help reduce tary Timothy F. Geithner lead an tinuing tax breaks for the rich will not help lift the economy, but a plan at the White House, which intends to have Treasury Secreeffort to make the case that con-Senior administration officials said there was no interest in such

recovering, extending tax cuts or effective policy response," said Gene Sperling, that because the economy is still for the highest earners is a neces-"We do not buy into the theory counselor to Mr. Geithner. the deficit. sary

through on our commitment to lending and tax cuts to spark growth," Mr. Sperling added, "it is also important to show the world that we are following "While we are supporting measures like small-business long-term fiscal discipline."

But the questions go far beyond the basic issue of whether to allow the top two marginal income tax rates to rise.

President Bush's Tax Cuts

Main elements of the 2001 and 2003 tax cuts, nearly all of which are set to expire at the end of this year:

Personal income taxes

- Reduced income tax brackets to:
- includes married couples with more than \$373,650 - 35 percent from 39.6 percent; (in 2010, this in taxable income)
- 33 percent from 36 percent (\$209,250-\$373,650)
- 28 percent from 31 percent (\$137,300-\$209,250)
 - 25 percent from 28 percent (\$68,000-\$137,300)
- Expanded the 15 percent bracket (\$16.750-\$68,000)
 - Created a 10 percent bracket (up to \$16.750)
- Eased limits on personal exemptions and itemized deductions like mortgage interest and charitable donations for high earners and eliminated them entirely by 2010.
- Increased the child tax credit to \$1,000 for a child
 - Increased standard deduction for married people filing joint returns.

Dividends and capital gains

stockholders on corporate dividends and the taxes on capital gains: In 2003, the rate was 39.6 percent for Lowered the top rate to 15 percent on taxes paid by dividends and 20 percent for capital gains.

Gradually phased out. In 2003, the first \$1 million of Estate tax on inherited wealth

an individuals estate was not taxed. The limit was set to rise in stages, until tax was repealed in 2010.

Alternative Minimum Tax

using deductions to avoid paying taxes. But the A.M.T. increased the amount of income subject to the tax. which was intended to prevent affluent people from rapidly expanded its reach into the middle class because it is not adjusted for inflation.

vance legislation because of Re-

"House Republicans will oppose

Where President Obama Stands

Ex-Off

What Mr. Obama has proposed in his

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Allow the tax cuts to expire only for couples 2 percent of American households. The top earning more than \$250,000 and individuals earning more than \$200,000 — about two income tax rates would revert to 36 percent and 39.6 percent.

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Phase out personal exemptions and reduce top two brackets, cap itemized deductions itemized deductions. For taxpayers in the at a 28 percent rate (Under existing law. the tax rises with a taxpayer's bracket).

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gains. Taxpayers in the top two brackets would also pay 20 percent on dividends. Restore the 20 percent rate on capital

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\$3.5 million for individuals and \$7 million for couples. percent tax on inheritances of more than Restore the 2009 levels, imposing a 45

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Adjust the A.M.T. for inflation. In recent years. Congress has passed temporary fixes every year to keep the tax from hitting the middle-class.

Sources: The Joint Committee on Tavation; Tax Policy Center

publican filibusters. But some Democrats say a fallback plan would be to have their larger majority in the House approve a conrinnarion of the lower rates just

ed by the rising concern among The issue is further complicatvoters about the federal deficit, to increased by we've got," he said.

this tax increase with everything

A furor

along," N standing c gethernes with some might giv a conserv "I need how they ing the bill openly in committee Senator Orrin G. Hatch, Repubican of Utah, pushed for develop-At Thursday's closed committee meeting, in a testy exchange described by several witnesses, THE NEW YORK TIMES that elephant is growing."

jim Thivierge, inhabitant, writes to the editor:

Jim Thivierge says "It's about -Statutory Salvation orisit starvation- in Brief Using the Massachusetts statutes to save a declining fiscal situation"

MGL c. 44, s. 32 identifies the budget calendar for cities with a like version for town adherence. Plus, it states that three 1/12 budgets may be declared; and that in time a public hearing on the proposed spending plan will occur where inhabitants may speak on the issues before the legislative branch, be it municipal council or town meeting.

By the next fiscal year's budget submission, we know the real estates transactions for previous calendar year ended 12/31, and growth or lack of, the tax base albeit further assessment and coefficient adjustment, can be "ballpark." In addition, constitutionally, the state budget process is underway via the Governors' submission to the House and a local aid number can be entered into the equation as a part of the local spending request and its future tax rate impact and projected burden much earlier than Nov/Dec. In January we can all review the annual audit AHRC 5-4 and 5-5 at a schedule televised municipal council meeting. You can use c. 44 s. 33B the municipal council can reduce the propose spending by the amount of transfers, a nice and easy to identify areas to trim.

On the expense or appropriation side, as is the proposed spending plan, there is a caption for an overlay which is monies set aside for abatements and exemptions annually. We know from the statute that governs the overlay any surplus becomes an overlay reserve and used for "unforeseen or unexpected" expenses, and eventually be declared as surplus revenue under MGL c. 59, section 25.

The one-twelfth budget monthly allotments may be needed to see what free cash will be available after the 1st of July, as well as "charges and reimbursements," an appropriation/revenue entry, and the fiscal year end close of the books July 15. When one knows the actual numbers for the fiscal year, actual revenues, one can amend. Now, you have total appropriation minus actual revenues which generates the next revenue estimate, plus a tax base from which you calculate. Using the three monthly allotments till 9/30, you have a de facto federal type fiscal calendar.

Designating new enterprise accounts like ambulance, youth recreation, harbormaster with waterways et.al. one can reduce expense or the appropriation under c. 44 s. 53F1/2 without a "meat clever, heart wrenching" approach. Only look at the available funds on the recap sheets to find the match. Also, one can increase revenues by using offset receipts prescribed in c. 44, s. 53E.

Under chapter 59 s. 25, using free cash which includes the overlay surplus or surplus revenue, we can reduce the amount of revenues raised to lower net appropriation, called the tax levy, to set a tax rate, which is total appropriations minus total receipts and revenues divided by the tax base, c. 59 s. 23; and until it is certified we can change it, I understand!

By 8/15, the body politic, and the second 1/12th, can receive an advisory preliminary tax rate under c. 59 s. 23D "notice of a preliminary tax," we can make some adjustments because we know the conclusion of the state budget as well. With a slightly amended c.59 s. 38, everyone will be noticed of a Tax Rate Recapitulation sheet, and the proposed impact of the new tax rate.

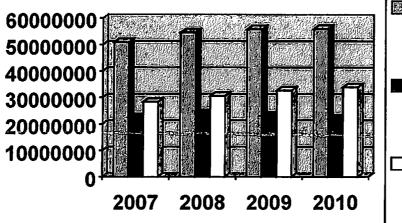
Early September brings the annual report under AHRC 2-7a plus 3-7d.

The noticed annual classification hearing conducted by the legislative branch brings this whole process to a close, under chapter 40 section 56, by 9/30 or 9/20 need be!. The reality of early reduced tax bills, a split rate, the CIP under 18.46, and a statutory

salvation. Cross your fingers! Copyright2011 james n. Thivierge dba) Hinktwothousandplus pobx422 ma01913

p.s. other issues that need attention: transfers reducing spending plan; overlay surplus – surplus revenue; use of free cash to reduce the tax levy; tax base projections; enterprise and offset receipts; lower tax receivables with a lower tax rate; maybe estimating receipts; and, of course, the split rate below the current tax rate; as well as other impacts.@20112604jimthivierge

Queryfiscalyearrecaps20082010p urgedexpminusreceiptnetlevy



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THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

TAX RATE RECAPITULATION

OF

<u>AMESBURY</u>

I. TAX RATE SUMMARY

la. Total amount to be raised (from IIe)

lb. Total estimated receipts and other revenue sources (from IIIe)

lc. Tax levy (la minus lb)

ld. Distribution of Tax Rates and levies

55.951.772.67 22.053.854.91

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FISCAL 2010

The state of the state of the state of			O VOLA		27.0 1.2		
CLASS	(b) Levy ?percentage ?(from LA - 5)	/(c) //C:above:times/ each percent //incol:(b)	(d) Valuation by:class (from LA⊇5)	(e) Tax:Rates (c) / (d) x 1000	(f) Lexylby class (d)x(s)/1000		
Residential	85:5733%	29,007,566:86	1,632,3897,06	17.77	29,007,565.08		
Net of Exempt					0.00		
Open Space	(0.0000%	0.00	100		0.00		
Commercial 2	7.5437%	2;557,157,22	148 902,844	1707	12(557,153:54		
Net of Exempt		,			0.00		
Industrial.	4.9884%	1,690,963,73	95;158;230	17.77	1,690,961.75		
SUBTOTAL	98.1054%	,	1,871,450,780	Mrs. T. order? and marks of the said of	33,255,680.37		
Personal	1.8946%	642,229,95	36,141,665	17-77	642,287.39		
TOTAL	1100:0000%	College Colleg	1;907;592;445	menes mareness i e mel kejari keselê y	33;897;917.76		

Board of Assessors of

AMESBURY

City / Town / District

NOTE: The information was Approved on 12/08/2009.

Mary T. Manno, Chief Assessor, Amesbury, 978-388-8102.
Assessor

12/7/2009 9 00 AM

Assessors signatures on file Dec 7, 2

Date

(Comments)

Mary M

MUST EQUAL 1C

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By

Approved:

Everett Griffiths

Date:

08-DEC-09 Gerard Perry

Director of Accounts

James D Proof

(Gerard D. Perry)



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2/8/2009 1:29 pm

Page 1 st

Statewide Towing Ass'n, Inc. v. City of Lowell,
 68 Mass. App. Ct. 791, 865 N.E.2d 804, 2007 WL 1218714, Mass. App. Ct., April 27, 2007 (NO. 06-P-857)

...or Illegal Acts 268 993(4) k. Levy and disposition of taxes. Proceedings brought against municipal officers to prevent the abuse of corporate power in raising money by taxation in a manner not authorized by law do not come within the general principles of ...

...the cause, restrain the unlawful exercise or abuse of such corporate power." "Proceedings brought against municipal officers to prevent the abuse of corporate power in raising money by taxation in a manner not authorized by law do not come within the general principles of...

Leader v. Hycor, Inc.,
 395 Mass. 215, 479 N.E.2d 173, Mass., June 18, 1985 (NO. M-3749)

...request for findings that the procedure used by the majority shareholders to effectuate the recapitalization was "unfair and a clear abuse of corporate power and control." Furthermore, he was not persuaded that "[a]ny arguable business purpose for the recapitalization could have been achieved by ...

...plaintiffs claim that the judge implicitly ruled that, as a matter of law, the recapitalization was fair and not an abuse of corporate power. They challenge this ruling, arguing that it constituted judicial approval of patently wrongful conduct by the majority shareholders, who violated...

Finlay v. City of Boston,
 196 Mass. 267, 82 N.E. 5, Mass., October 15, 1907

...the expenditure of the public moneys for the maintenance of such a plant, run in such a manner, is an abuse of corporate power and unlawful.' The petition is in effect a petition to prevent the illegal expenditure of public money. The 12 citizens...

7. 18C Mass. Prac., Municipal Law and Practice § 40.8 (5th ed.)

Massachusetts Practice Series TM Current through the 2010 Pocket Parts Douglas A. Randall[FNa0], Douglas E. Franklin[FNa1], Pocket Part by Douglas E. Franklin Municipal Law and Practice Chapter 40. Remedies and Actions § 40.8. Ten taxpayer actions—Generally

...the result of enforcement would be an illegal expenditure of money.[FN 5] Proceedings brought against municipal officers to prevent the abuse of corporate power in raising money by taxation in a manner not authorized by law do not come within the general principles of ...

8. 40 Mass. Prac., Administrative Law & Practice § 1803

Massachusetts Practice Series TM Current through the 2010 Pocket Parts Alexander J. Cella[FNa0], Pocket Part By Robert F. Fitzpatrick, Jr.[FNa1], Gerald A. McDonough[FNa2] Ad-

10. James Madison to Thomas Jefferson New York, October 17, 1788

enemies than all the errors in the System positive & negative put tive view of the alterations which have been proposed for the new ing to Treaties-to paper money, and to contracts, created more together. It is true nevertheless that not a few, particularly in Virginia have contended for the proposed alterations from the most ... The little pamphlet herewith inclosed will given you a collec-Constitution.* Various and numerous as they appear they certainly omit many of the true grounds of opposition. The articles relathonorable & patriotic motives; and that among the advocates for the Constitution, there are some who wish for further guards to public liberty & individual rights. As far as these may consist of a included in the enumeration. At the same time I have never thought constitutional declaration of the most essential rights, it is probable they will be added; though there are many who think such provided it be so framed as not to imply powers not meant to be the omission a material defect, nor been anxious to supply it even by subsequent amendment, for any other reason than that it is addition unnecessary, and not a few who think it misplaced in such a Constitution. There is scarce any point on which the party in opposition is so much divided as to its importance and its propriety. My own opinion has always been in favor of a bill of rights; it might be of use, and if properly executed could not be of disservice. I have not viewed it in an important light 1. because I conanxiously desired by others. I have favored it because I supposed ceive that in a certain degree, though not in the extent argued by Mr. Wilson, the rights in question are reserved by the manner in which the federal powers are granted. 2 because there is great reason to fear that a positive declaration of some of the most essential rights could not be obtained in the requisite latitude. I am

phlet omitted the ratifications of the five states that did not propose *The Ratifications of the New Federal Constitution, Together with the amendments-Delaware, Pennsylvania, New Jersey, Georgia, and Con-Amendments, Proposed by the Several States (Richmond, 1788). The pamnecticut.

New England was that the Constitution by prohibiting religious sure that the rights of Conscience in particular, if submitted to public definition would be narrowed much more than they are likely ever to be by an assumed power. One of the objections in tests opened a door for Jews Turks & infidels. 3. because the limited powers of the federal Government and the jealousy of the because experience proves the inefficacy for a bill of rights on those occasions when its controul is most needed. Repeated violations currept. Notwithstanding the explicit provision contained in that religious establishment wd. have taken place in that State, if the subordinate Governments, afford a security which has not existed in the case of the State Governments, and exists in no other. 4 of these parchment barriers have been committed by overbearing majorities in every State. In Virginia I have seen the bill of rights violated in every instance where it has been opposed to a popular instrument for the rights of Conscience it is well known that a legislative majority had found;as they expected, a majority of the people in favor of the measure; and I am persuaded that if a matake place and on narrower ground than was then proposed, notwithstanding the additional obstacle which the law has since created. Wherever the real power in a Government lies, there is the danger of oppression. In our Governments the real power lies in the majority of the Community, and the invasion of private rights trary to the sense of its constituents, but from acts in which the Government is the mere instrument of the major number of the jority of the people were now of one sect, the measure would still is chiefly to be apprehended, not from acts of Government conficiently attended to: and is probably more strongly impressed on my mind by facts; and reflections suggested by them, than on yours ferent quarter. Wherever there is an interest and power to do constituents. This is a truth of great importance, but not yet sufwrong, wrong will generally be done, and not less readily by a prince. The difference, so far as it relates to the superiority of which has contemplated abuses of power issuing from a very difpowerful & interested party than by a powerful and interested republics over monarchies, lies in the less degree of probability the latter; and in the security in the former agst. oppression of that interest may prompt abuses of power in the former than in



SPEAKER REQUEST FORM

****RESIDENTS ARE INVITED TO SPEAK AT PUBLIC COMMENT ON ALL ITEMS THAT ARE NOT FIRST READINGS OR ON THE AGENDA FOR PUBLIC HEARINGS.

***PUBLIC HEARINGS – RESIDENTS ARE INVITED TO SPEAK ON THE MATTER BEFORE THE COUNCIL DURING THE TIME THE PUBLIC HEARING IS OPEN.

In order to be recognized to speak on any matter y	ou must complete A	
Name:		
Address:		
City:	State:	Zip:
Home Phone:		
Matter on which you would like to speak:		

Signature:	Date:	

RULE 15 - DECORUM

Members of the Municipal Council shall conduct themselves in an orderly and businesslike manner to ensure that the business of the Town shall be attended to efficiently and thoroughly and to ensure that the integrity of the deliberative process of the Municipal Council is maintained at all times. Members of the Council shall maintain a polite, respectfully and courteous manner when addressing one another, Town staff and members of the public during meetings. It shall be the duty of the Presiding Officer to ensure that the rules of operation and decorum contained herein are observed.

RULE 15A - Decorum of Council Members

- 1) Councilors should request the floor of the Presiding Officer before speaking.
- A Councilor who is speaking shall attempt to avoid repetition and shall endeavor to limit comments to the subject matter at hand. Councilors should endeavor to express views without engaging in lengthy debates.
- 3) When a Councilor is speaking, other Councilors shall not interrupt or otherwise disturb the speaker, except by rising to a point of order, to a point of personal privilege, to a question of parliamentary procedure, or to doubt the presence of a quorum.
- 4) Councilors, upon recognition by the Presiding Officer, may question a person addressing the Council at the conclusion of the person's comments or upon expiration of the person's time to speak
- 5) Councilors shall not engage the person addressing the Council in a dialogue with the Municipal Council or Council Staff, but shall confine communication to a question and answer format conducted through the Presiding Officer.
- 6) If a member of the audience has addressed the Council on matters which are not on the agenda, Councilors shall refrain from extended discussions of the matter. If a Councilor so wishes, the Councilor may, during the Councilor Comments portion of the meeting ask that the matter be placed on the next agenda.
- 7) No member in debate shall mention another member by name but may describe him or her by such designation as may be intelligible and respectful.
- 8) A member may rise to a point of personal privilege by leave of the Presiding Officer, but, shall not discuss pending questions and shall confine his or her remarks to statements which have been made regarding his rights, reputation, or conduct in his capacity as a Municipal Councilor.
- 9) A member may rise to ask questions of parliamentary inquiry by leave of the Presiding Officer, but, shall not discuss pending questions.
- 10) When a member is ruled out of order, he or she will immediately take his seat, unless permitted to explain, and the Council, if appealed to, shall decide on the case without debate, and if the decision is against the member, he shall not be permitted to speak.
- 11) The members of the Council shall not leave their place on adjournment until the Presiding Officer declares the Council adjourned.
- 12) When two or more members rise at the same time, the Presiding Officer shall name the member who is to speak first.

RULE 15B - Decorum of Town Employees

Town employees shall not engage in public dialogue or debate with members of the public during public meetings. When addressed by the Council, staff shall respond in a polite and respectful manner.

RULE 15C - Decorum of the Public

- a. <u>Members of the Audience.</u> Members of the audience shall not engage in disorderly or boisterous conduct, including the utterance of loud, threatening or abusive language, whistling, stamping of feet or other acts which disturb, disrupt, impede or otherwise render the orderly conduct of the Municipal Council meeting unfeasible. A member of the audience repeatedly or continuously engaging in any such conduct shall, at the discretion of the Presiding Officer or a majority of the Municipal Council, be subject to ejection from that meeting.
- b. Persons Addressing the Municipal Council
- 1. Any persons wishing to speak during the Public Comments portion of the meeting or on a Public Hearing item shall notify the Presiding Officer prior to the calling of the Public Comment of Public Hearing portion of the agenda.
- 2. No person shall address the Municipal Council without first being recognized by the Presiding Officer.
- 3. Each person addressing the Municipal Council shall do so in an orderly manner and shall not make repetitious, slanderous or irrelevant remarks, or engage in any other disorderly conduct which disrupts, disturbs or otherwise impedes the orderly conduct of the Council meetings. Any person who so disrupts the meeting may, at the discretion of the Presiding Officer or a majority of the Municipal Council, be subject to ejection from that meeting.

RULE 15D - Decorum Enforcement

Upon a violation of the rules of order and decorum established in this resolution, the procedure to enforce the rules is as follows:

- 1. Warning. The Presiding Officer shall request that a person who is violating the rules of decorum cease such conduct. If after receiving a warning from the Presiding Officer, the person persists in the violation, the Presiding Officer shall order the person to leave the Municipal Council meeting. If the person does not leave the meeting, the Presiding Officer may order any law enforcement officer who is on duty at the Municipal Council meeting as sergeant-at-arms to remove the person from the Municipal Council chambers.
- 2. Removal. Any law enforcement officer who is serving as sergeant-at-arms at the Municipal Council meeting shall carry out the and instructions given by the Presiding Officer for the purpose of maintaining order and decorum. Upon instruction of the Presiding Officer, it shall be the duty of the sergeant-at-arms to remove from the Municipal Council meeting any person who is disturbing the proceedings of the Municipal Council.
- 3. Resisting Removal. Any person who resists removal by the sergeant-at-arms may be charged with a violation of the rules of order and decorum as well as any other applicable ordinance or law.
- 4. Motion to Enforce. If the Presiding Officer of the Municipal Council fails to enforce the rules of order and decorum set forth above, any member of the Municipal Council may move to require the Presiding Officer to do so, and an affirmative vote of the majority of the Municipal Council shall require the Presiding Officer to do so. If the Presiding Officer fails to carry out the will of the majority of the Municipal Council, the majority may designate another member of the Municipal Council to act as Presiding Officer for the purpose of enforcing the rules of order and decorum established above.
- 5. Clearing the Room. If a meeting of the Municipal Council is disturbed or disrupted in such a manner as to make infeasible or improbably the restoration of order, the Presiding Officer or a majority of the Municipal Council may exercise the authority granted by statute by ordering the meeting room cleared. Members of the press shall be permitted to remain unless they have participated in the disruption. If any person persists in disorderly behavior after a warning from the Presiding Officer, the Presiding Officer may order the person to leave the meeting (reference Addendum C). The Presiding Officer may delegate enforcement authority for meeting decorum to the sergeant-at-arms at the beginning of each meeting. In such cases, the sergeant-at-arms shall enforce the provisions of this section unless overruled by a majority vote of the Council.

United States District Court District of Massachusetts December 9, 2009

C.A. NO. 1:08-CV-10123-PBS

JAMES N. THIVIERGE

Town of Amesbury, Mayor Kezer, Town Assessor, Town Clerk, Agent of the Library

To the Honorable United States District Court Judge Patti B. Saris, the Plaintiff raises/offers the following issues to be brought to the jury:

Those presented in the original filing before the Newburyport Superior Court and sent to the Lawrence Superior Court, soon thereafter the United States District Court because of the federal nature of my claims within the request the Writ for Mandamus of 12.24.2007 and the central issue is that the municipal corporation violated my rights under the First Amendment and the Fourteenth Amendment as it applies to the states, specifically the right to free speech and assemble, to use a public place like the library, in a way under which I have been accustom to for over fifty years. Because I have done no wrong but merely schedule the use of the computer and during the course being a lifelong resident and public person a former elected official known to speak out on the municipality's finances and its poor condition, plus who, people approach from time to time by town people to discuss these issues, an Amesbury police officer served on me a letter the "No Trespass Order" written by the mayor of Amesbury from which I initiate the current action that is now before you;

As a result of this letter from the mayor which qualifies as a servitude under definition of Black's Legal Dictionary, during the ensuing months impeded my access to the town hall and jeopardized my ability to sign a nomination paper for a position the democratic town committee voted by ballot only on or in a Presidential Primary Tuesday February 5, 2008 for the first time since 1976, the first time my name appears as a candidate for the town's democratic town committee. The mayor's action also prevents me from voting without invoking the servitude as well till the mediation agreement takes hold nearly five months later and is still in force today. The right to vote is paramount within our system and the Amendment to the Constitution note both the right to vote and the Presidential Primary;

I invoke the Sixth Amendment of our United States Constitution and the right to trial by jury and as I note in my original state Superior Court brief that same right that is within the Declaration of rights of the Massachusetts Constitution for trial by jury;

In addition those rights that are not enumerated within the Amendments to the our United States Constitution, I assert the right to claim under our Ninth Amendment those that appear within the Massachusetts Declaration of Rights noted in the original filing article 1 and its successor, article 4,5,6,7,8,11,12,18,19, 21 freedom of deliberation and debate filed within the shire town of Newburyport Massachusetts;

The Plaintiff also makes note of the fact that data stored on computer disks may have been absconded invoking the Fourth Amendment of the United States Constitution, that of "illegal search and seizure:"

The fact that federal statutes 42 USC s. 1983 and others that are subject to the United States Constitution that confer monies to the commonwealth of Massachusetts and its subdivisions, cities and towns, both directly and indirectly, such as monies for the library, housing, fire and police, water and sewer, FEMA and local homeland security as well as the Amesbury Home Rule Charter which arises from Amendment 89 of the Massachusetts

Constitution specifically section 2-2 not using good sound judgment plus 8-8 of the same plus the lack of an expanded policy on the topic and specific training;

In addition I embrace the spirit of the Preamble of the Massachusetts Constitution, that of the United States Constitution and the Declaration of Independence as my foundation as well as other organic law.

Nature of Action and the Facts

The basic facts outlined in my initial filing remain the same and were ignited during a routine retrieval of information from two town offices, and after reading of a panel summary given by the mayor subsequent to the announcement of one of the highest tax rate and burdens given to the people of the town of Amesbury, and given the highly politicized nature of the present and previous local administrations, and further buttressed by the facts that this individual has no problem any where but the community where he has been born and raised , lives and participated on the school committee, finance committee, by law committee, board of selectmen the town meeting and many other local committees as well as the Essex county advisory board apart from my day time professional work experience in computer administration, systems and programming I object to the transgressions of my right to assemble, right to vote free speech, this libel and slander on my reputation and character, I offer this statement in addition to brief I filed for a write of mandamus and access to the town offices which for the last fifty years plus I enjoyed, basically triggers this event to clear my name first in the District court with my inquiry to the sitting judge which leads to the request of a write of mandamus of the Superior Court of Massachusetts in the shire town of Newburyport then to the Superior Court of the shire town of Lawrence Massachusetts now removed to the Federal District Court of Massachusetts.

I reject any statement that can be misconstrued as highly subjective, perpetually damaging to the public and social process of this member of the body politic especially in light of the fact as my brief points out that I have had no chance to face my accuser.

This political slight of hand to damage my reputation and character to advance the political future of individual(s) and to damage my business opportunities, and others is not consistent with my view and practice of American democracy and my way of life.

This plaintiff's rights have been violated under the First Amendment et al. of our United Sates Constitution; my request for mandamus was to begin the redress my grievances with the local political process and restore my reputation and character and ensure that this does not happen to me or no one in my community again for now and the future with no complications or misunderstandings having no wrong. These occurrences are dangerous to our way of life whether due to times and/or prevailing not known to this individual, I wish to put and end to this damaging episode in my life.

This plaintiff objects to the defendant's use of the public purse to oppress this individual to his end and not of the of the institution and the use of a very circumstantial almost "slippery" use of factual information. I plan to contend each event once again one by one; however my intent to request a write of mandamus from the Federal Court to access the buildings and the ease of access to information to assists my case thus far totally inconvenience by the defendant and adversely affecting my response.

I offer this statement in addition to the brief I filed with the Superior Court of Massachusetts and for the protection of this individual's rights now and forever, federally, statewide, and locally.

To regain full access unlawfully taken from me, to ensure that any and all records adverse to my reputation and character be reviewed by the plaintiff and either be redacted, expunged or removed whatever the appropriate remedy need be; that time taken from me; and the inconveniences and missed opportunities, the misconceptions formed, the potential damage to my reputation et al. due this illegal action can never be regained, that the Plaintiff seeks damages of some kind, not in-kind.

As of this date the situation which compels this veteran fiscal official to comment upon at local meetings of the municipal council has worsen and I feel that the management of our municipal corporation is somewhat a function of a mayors and then managers coalition not subject to the open meeting law of the Commonwealth of Massachusetts (MGL C. 30A) given the lack of formal background of our mayor in these matters. Initially, when the local government changed for selectmen-town meeting to mayor-council, both the policy making of five members were assumed by the mayor and at the same time all the administrative activities overseen and driven by the town manager with professional experience and the master's degree were assumed by the mayor's office by the Amesbury home rule charter, the local constitution of the city know as the town of Amesbury. It is my contention that a similar situation may have precipitated in another of the coalition member communities given newspapers stories that I have read.

I hope the sources of law and previous filings will be included as part of the evidential record as well as the initial filing, the "No Trespass Order," the Oath of Office which cites both the 1787 United States Constitution and Massachusetts Constitutions of 1780, the specimen ballots of the Presidential Primaries, the Opinion of Court, the denial to the request or Summary Judgment by the Defendant's, and the two Amesbury Public Library bookmarks from the sixties found in my book on metaphysics, titled The First Philosophy.

And need be, I request to submit additional evidence your Honor.

These are the issues and the nature of the facts as written to date, and the remedies.

The Plaintiff pro se

James N. Thivierge,

106 Friend Street, AMESBURY, MA 01913

Senate 01001

An Act relative to Streamlining Local government and Finances

Petition of

James N. Thivierge

106 FriendStreet – pobX422 AmesburyMA01913

June 15, 2011, Room A-1, State House, 11:00AM – 1:00PM

Under the authority of Article XIX, PART THE FIRST, A Declaration of the Rights of the Inhabitants of the Commonwealth of Massachusetts

Article XIX. The people have a right, in an orderly and peaceable manner, to assemble to consult upon the common good; give instructions to their representatives, and to request of the legislative body, by the way of addresses, petitions, or remonstrances, redress of the wrongs done them, and of the grievances they suffer. [See Amendments, Art. XLVIII, The Initiative, II, sec. 2.]

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Senate 01001

Streamlining Local Government

By and for the record the petitioner, James N. Thivierge(dbalT2K+,pobx422ma01913), 106 Friend Street, Amesbury, MA 01913

Chairpersons Senator Welch and Vice Chair Wolf, House Chair Kane and Vice Chair Spiliotis, Senate Members Candaras, Timitlty, Chang-Diaz, and Ross, House members Turner, Garballey, Ashe, madden, Cariddi, Cusack, Parisella, Kuros, and Fattman, the Joint Committee on Municipalities and Regional Government and Staff.

Thank you for selecting this bill from the many for your hearing, and *I ask for your favorable recommendation to my petition*.

At the outset I want to quote Harry S Truman from his Memoirs chapter 28,

"Now the running of government is, of course, a highly practical matter."

Overview of Present Condition from My Perspective and other Sources-

Senate 01001 The Streamlining of Local Government

On Controls, Revenue, Expense, New funding, Oversight and its positive effect on New Value and Value:

A preliminary tax and progressive disclosure of information; classification and elections; budget controls and the diminution of overhead and unnecessary carrying costs; a local energy board; health care related zoning and other health care nuances linked to state and local tax policy and the educational programs like physical education; education and its calendar to preserve energy, create positive energy like morale and re-energized staff with remediation for students; on non regressive revenue and taxes; on a new funding scheme for local government over time; and oversight by regulators like revenue, banking, audit state and federal, maybe local, plus legislative post audit to determine success of alleviating the state burden and improving the local condition.

In

In conclusion, I want to quote Harry S Truman from his Memoirs chapter 28,

"It takes practical men to run a government."

Many thanks for selecting this bill for your hearing and my Representative and Senator and their staff persons for their efforts on bringing this bill out. Again, I hope you act favororably on Senate 01001 and it overcomes "by request" and some "Relief for the Taxpayer." The substance of this petition when enacted into Law will slow down the process and begin to reduce the burden albeit a total implosion in the economy.

Going forward a theme of "practical leadership" shall be the fiscal salvation of our local leaders and in the governance of our Commonwealth and these United States of America within an increasingly competitive and expanding global environmental playing field of commerce for the "beaver hats" of the 21st century and the third Millennium.

Testimony of James N. Thivierge of Amesbury and a citizen of the commonwealth on

Senate 01001

"Streamlining Local Government" is the distillation of many years of various types experience at three levels of government. It reflects suggested changes in the law that will benefit the taxpayers of the municipal corporations without imperiling services done right and when done, as a result, improving management's response to the residents, businesses, and taxpayers.

Aore can be included to relieve the taxpayer's of the constantly rising burden of property taxation for the most part. Certain situations can occur in the market place that will slow total burdens like the leveling property values, increases in revenues and of course reductions in expense to name a few.

To be brief at the outset, this legislation came about largely as result of previous filed pieces and the "Municipal Relief Act" filed by Tovernor Patrick which I felt was positive start in certain areas but could be augmented with some additional language, apart from my difference on the potential increases in sales tax relating to meals as an additional source of revenue for the cities and towns.

We are all in this together within the "Body Politic" for the common good, and as I like to write for the common wealth.

Jim Thivierge.

An Act relative to Municipal Finance:

Streamline Local Government and Finance

A brief Explanation

A brief Overview by Section of Senate 01001

Line 1 thru 25 advocates a council of government to replace or fill the void created by the loss of the county government of essex. Line 382 thru 413 advocates the study of regional governments such "representational" and senatorial" forms to realize efficiencies within natural districts.

Given the purview of the joint committee on municipalities and regional government this bill is:

To amend and/or create new Massachusetts General Law(s) to allow the municipalities, the municipal corporations of the Commonwealth to do the following:

To amend and/or create new Massachusetts General Law(s) to allow the municipalities, the municipal corporations of the Commonwealth to do the following:

A brief Overview by Section

Table of Contents

- Preliminary Tax Rate

For cities and towns to generate preliminary tax rates to alert the public of what the uncertified estimated rate will be based on the known inputs to the tax rate leading to the anticipated total tax burden of each entity subject to the classification process and the potential by the town meeting and/or municipal/city council to shift the tax burden onto either residential, commercial, and/or industrial in part or in whole.

require that the tax rate computation and the recapitulation sheet be made part of the board of assessors report within every annual It requires cities and towns to file an annual report with the state depository library, the Finegold, for reference purposes. It should report from every municipal corporation in the Commonwealth of Massachusetts.

Classificiation

Based on the feedback of several local business people on the impact of a split tax rate many of the points mentioned in this section evolved. Such as, the protection of the elderly exemptions and the language to ensure new businesses as leasees/rentees and their rentors/lessors do not suffer because of the split rate.

Budgeting

Encourages the slowing impact of gross appropriations through the reduction in transfers and free cash even suggesting the return of the expense potion of free cash and the elimination of fees when revenue estimates exceed schedule 'A' projections

Energy

Recommends the creation of Energy resources Commissions across the state to cope with rising energy prices with local intellectual energy and time

- Economic Development

Encourages the use of local tax policy to promote entrepreneurship within the community.

Financing

Promotes monthly voluntary discounted payments for property tax, water and sewer charges

rogrammed expense better than proposition 2 ½ which does not displace. It merely places the property tax systems as more of a back interest. Municipal Stock will create a more long investment equity driven municipal financial environment that I project to replace Also, it creates a voluntary discounted ladder phased approach to investment in the municipal corporation where the resident can accrue the benefits of the discounted investment and the municipal corporation can increase cash flow and reduce expense, like the property tax bill and replace it with a proceed check over a generation and one-half bringing a commensurate reduction in up system for those who participate and remains primary for those who do not.

- Charter Review

The charter review process through the committees can imbed those process it chooses and using the "sunset" approach end those processes which do not empirically or whatever do not succeed within their intended purpose

budget expense and reimbursement as June 30 plus local "growth" figure will allow locals to track tax rate progress when necessary For example, a progressive disclosure of the public's information such as total values as of January 1 with the ensuing state and local and the knowledge of the financial condition of the community as of july 15 of each year.;

Cable Television

TI DECLO CI E INDIVIDITATO I UNITADO DE LA LINIMITE DE LA PARTE DE LA COLONIA DE LA COLONIA DE LA COLONIA DE L Through media technology encourages the evolution and development of non-regressive local revenue at event prices given the properly placed technology through and within the cable negotiation processes with the community and the franchisee.

Public Education

Promotes the use of culendar changes to save expense monies for example like the community college intercession in January reducing energy expense of course depending on the weather.

Health Care

Establishing state and local tax policy to promote health care within the state and every locality. Legitimate health related activities be given credits and deductions for their interaction with hospitals and their employees plus clientele who can claim the deductions towards preventive maintenance and the promotion better overall health care

Using local tax policy to create abatements for homeowners who set aside areas in their homes specifically for exercise both aerobic and anaerobic activities.

Zoning

abatements for homeowners who set aside areas in their homes specifically for exercise both aerobic and anaerobic activities. This is what I believe will a substantial systemic improvement over the both the short and long run towards a preventative maintenance Using the local zoning by-law to create the necessary and proper zoning to promote the application for healthy homes related approach to curbing minor health problems and perhaps chronic plus impeding long term problems from emerging.

- Oversight: Advice, Audit and Examination

Because of the language and substance of the "Taxpayer's Redemption Act"

oversight and examine/audit the respective municipal corporations that adopt this piece of legislation that emerges for the General The protect the public's position and purse strings, this legislation asks/requires the board of bank incorporation to administer Court and the review of the Executive branch of government.

The Conclusion

With adoption

appreciate once again we will all gain a better bump as values increase with lower expense to To provide more resources to consumers by way of lower tax rates and burdens, promote consumption and savings so that investment can occur, ad what the real estate begins to support.

Testimony of *James N. Thivierge of Amesbury*Senate 01001

An Act relative to Municipal Finance

Streamlining Local Government

Given the "Preamble" of our state's Constitution and that the 'end of the institution...secure the existence of the body politic...protecting it...furnish the individuals who compose it...with the power of enjoying it safety and tranquility ...their natural rights, and the blessings of life:"

Article XIX of our "Declaration of Rights" that "people have the right... to request of the legislative body, by the way of addresses, petition, redress of wrongs...and of the grievances they suffer."

My authorization

for this petition and many thanks to the people and your predecessors of 1780 to their successors, and those who share the responsibility in this session of the General Court of our Commonwealth of Massachusetts so that we may all share in its common wealth in order to embrace the many blessings of life and to that end I offer my "Taxpayer Redemption/Relief" petition and this testimony.

A Brief Biography of James N. Thivierge

Two time homeowner and rentee,

Master of Arts in Public Administration, - Framinghan State College

That included administrative law, employment law, collective bargaining, compensation administration, financial administration, budget and policy (etal) and many other graduate and related coursework.

Bachelor of Arts in American Studies, Merrimack College; currently, Principal, Think Two Thousand Plus, Advisor to Organizations

Management, Finance, and Technology; Instructor
 "State & Local Government" and "Relational Database, Analysis & Design" adjunct faculty college level;

Former banking official with the division of banks, manager, management information systems – relational database, analysis and design of systems, and over twenty years association with bank & computer audit and electronic controls – major application the reconciliation and production of the statutorily required reports that included the statement of condition of all state chartered institutions(currently over 200 billion) and their subsidiaries reporting to the joint committee on banks for the Great General Court and the federal banking regulatory agencies – Federal Reserve, FDIC, NCUA, OCC, OTS; one time senior computer programmer and union steward who carried grievance for his members (attended a labor school at own expense to represent my members) and won with the department of revenue(income, sales, corporations meals, rooms, fuels and etc. – and the Sudbury Case –that concerned the property tax and re-evaluation for the Supreme Judicial Court; private sector banking sales in greater Boston; supervisor, Finast corporation, Somerville, MA; Five term and five time chairman of the board of selectmen – policy development and direction for this community (I researched all my projects on Beacon Hill within the state and federal bureaucracies for town projects and my graduate studies); finance committee member and chairperson and committee reports on the town meeting

warrants, by-law, over two decades a t town meeting town meeting member, the legislative branch; cable committees and two ten OPYRIGHT2011 JAMES N THIVIERG DBA THINKTWOTHOUSANDPLUS POBX422MA01913 6152011

Massachusetts General Laws on Public Safety that "prohibits cell phones usage on school buses except in cases of emergencies"; year cable contracts; and school committee and numerous labor contracts; Essex county selectmen's association president and Veteran of the United States Navy, Honorably Discharged with a Good Conduct Medal and over two years traversing Western executive board member of the Essex county advisory board 9 years on the county budget-; author of an amendment to the Europe; and assists in the naturalization of citizens to this great country of ours since the seventies.

blus, I can dance, catch a football, hit a softball, run, shoot the three, speak multiple languages, bang a nail, turn a screw, and cook paralleled it with essentially elective and appointive positions initiating policy and development direction and budget on three levels a decent meal. Basically, I studied and worked as a public manager whether state, town/city, and federal/international level and of government-local, county, and state for the people of my town of Amesbury, the county of Essex and this state, the Commonwealth of Massachusetts.

With over a 100+ years of meeting and practical day/night experience, I hope you will consider seriously the following observations from the documentation provided based on available data and <u>not</u> all the data necessary to know the whole picture:

"OneHalfHour" writerJimThivierge106friend 06262011

That's how long I took to think about what happens when the cost of services increase every year save one over fifteen years for residential in a devaluing carriagetown municipal corporation market and to their members. This is what it may cost due to structural change and less representation etc.!

more control by policy makers and favors, with obeisance;

less contention and deliberation on the issues by the people; coalition partners to influence, nuance, direct or redirect and control policy behind the scenes; less money in the marketplace at least for consumers to spend, instead it is spent by city hall helping with control, check the vendor list; less savings and investment, no annual report departmental narrative, your data and information, you pay for it; and where the municorps deposits its money and how much, your money; a lager real estate deduction maybe; the creation of more borrowing opportunities due to revenue shortfalls; more short and long terms tax exempt bonds; who's getting the commissions, who knows; because of higher burdens more population flight and less school enrollments, because of bad policy; less local aid because of reduced population density and school enrollment; makes first time business survival very difficult; creates less free cash which is not free for sure; people lose their properties and depress surplus revenue in the equation: the best free cash number is zero but may mean increase tax receivables and tax titles, unfortunately; no enterprise designations or the creation of offset receipt opportunities; budgets perhaps with built in reversions; underplayed revenue estimates; with lots of outside cash around, foreclosure buying/selling opportunities are prevalent with lower cost, contingent devaluations, exacerbating the tax base lower it appears; tax titles proceeds applied to long term debt, an unconscionable policy seemingly to promote with high taxes and burdens; overall less contention to, for and by the paying public; insider activity, who knows?; Abuse of corporate power; less vigilance and control; bad publicity; What can you think of in thirty minutes or one half hour about the affects increasing taxes and burdens over fifteen years in carriagetown or your town or municipality for that matter? You wonder is everyone benefiting by this policy but me? They represent who may not be as affluent; is everyone buying these bonds, and clipping coupons? I'm not, are you? It leads to the question, are policy makers so affluent that they forget people must pay for the services with constantly higher burdens, higher rates, and more fees. Which leads to less sales tax in the common wealth, and its eventual rise by the general court, a stockholders meeting, originally, and in ten years lose an electoral vote. Or selling these tax titles or foreclosures in the market, securitized, and making commissions somewhere, you know where so and so lives, where they use the Libor rate and tell time in the USA equivalent, you know where I mean?? All this is in thirty minutes or one half hour! Jimthiverge 106 friendstreet

In Hunery

fiscal 2012 appropriation associated with municipal council recommendations a version - 53507217 - projected tax rate with all known numbers from budget req

section 5-3 the municipal council shall adopt the operting budget with or without amendments within forty-five days follow 1850000000 fy11 tax base

1850000000	00 fy11 fax base									
1,800,000,000	fy12 tax base projections, a loss of fifty milli-	1,800,000,000								
45,000,000	levyceiling around									
53,507,217	appropriations june 1 budget appropriations	52,684,090	reduce via	823127						
581,008	cherry sheet offsets other amounts to be rais	581,008	fyllrecap	0						
2,321,337	state cherry sheet charges - estimate src fy2	2,321,337	fyl1recap	0						
395,000	allowance for abatements and exeption	395,000	fy12 budg	0						
56,804,562	total appropriations know to date	55,981,435	drops tota	823127						
				0						
9,949,287	cherry sheet senate version less than 10mill.	9,994,000	senate ver	-44713						
766,765	school business assistance	766,765	same	0						
2,506,521	left est 2011local receipts right fy10actuals	2,535,776	fy10actual	-29255						
6,108,707	enterprise funds - state delay in financing	6,931,834	with amb	-823127						
1,180,127	available funds	357,000		823127						
	offset receipts	1,200,000	use hc con	trib emp p						
340,000	<u>freecash</u>	340,000	need to us	0						
20,851,407	total receiptsand revenues from other source	22,125,375	all of abov	-1273968						
				0						
35,953,155	need to raise revenue	33,856,060		2097095						
19.97	tax rate to raise needed revenue	18.81		1.165053						
18.46	Current tax rate for fy2011	18.46								
1.51		0.35								
	local receipts may be underestimated									
	cherry sheet revenue may be ovreestimated s			<u>o under</u>						
	free cash more it must be used july 1 2010 100	<u>09 million c</u>	<u>ertified</u>	•						
	transfers equal reductions									
	<u>fy2011levy</u>									
	1.025 times lst years levy	ho ovolucion								
•	over 1.025 time last years levy so what is growth plus the levy ceiling minus levy limit little under 10 miles.									
3,370,343	once housing begins to appreciate growth will		ke some	of the siz						
	the exclusion portion of the maximum levy limit wll exp									
	levy ceiling fy11, fy10 levy ceiling 47689811									
12081166.29	fy11 diiference ceiling and levy limit									
-2,104,221	between fy12proposed and fy11 diff in ceiling	versus lim	<u>it or close</u>	r to colli						
1317296	fy11 exclusion 573633 middle school 743883 l	nigh schoo	l plus gro	wth max						
	growth 2009 408319, 2010 256668, 2011 ?????	??, 2012	and	ی دن کل						
	fy11 ams and ahsexlusions plus 2010 growth	_	-4/ JU P	- M533						
	643,864 below the maximum levy limit or from tax to the max territory									
1300398	2017 or 2018 you lose the middle school exclu	<u>ısion 53363</u>	<u>33and rein</u>	<u>nbursem</u>						

2017/2018 mpace of middle school exclusion and reimbursement

106 Friend Street, Amesbury, MA 01913 June 20 2011

To the Municipal council:

Lavoie d4 president, mcmilleon d5 vice president, neale al, ferguson al, kelcourse al, gilday d1, chatigny d2, dunford d3, and Kimball d6

The following report is something I think places in perspective what has happened to date within the Amesbury municipal corporation. It covers three time periods five years apart and gives some of the keys areas that bring us to this point decade. I am in the interim planning stages of doing all years since 2 ½ began but that will take additional time due to lack of data. Please note the tax base, revenue deficits, MSAB, the use of free cash, and the timing of the different entry events of each.

Couple with financing for every fiscal year 2001 thru 2010, we get a picture of what got us here five years of deficits, unprecedented appreciation of values paralleled by a similar scale of appropriations with side by side financing mostly short term. With the exception for 2006 and the first split rate where 6000 residential homeowners received a cut in property tax, there were property tax increases and three water/sewer rate increases tax with positive free cash for the enterprise activities all taking money out of the market place, out of family pocketbooks impeding local consumption, and savings and or debt reduction.

Until the DOR certifies the fy2012 tax rate, I believe you, the municipal council, can alter and amend the total appropriations and total estimated receipts and revenues from other sources to reduce raise revenues thru use of the enterprise designation, offset receipts, and the application of more free cash with directed surplus revenue to further reduce raised revenues for the next service cycle with others that you may want to apply for the same purpose, like the consideration of transfers to bring down expense need be.

As we come to a close to this fiscal year I hope you, the municipal council, will consider, on our behalf, the suggestions and comments of this resident made with the best intentions for the community, and to contend the upward movement of tax receivables, tax titles and foreclosure, its negative impact on housing values, free cash, revenues and the general adverse affect it has on the commercial climate as well inhibiting savings and investment in our community.

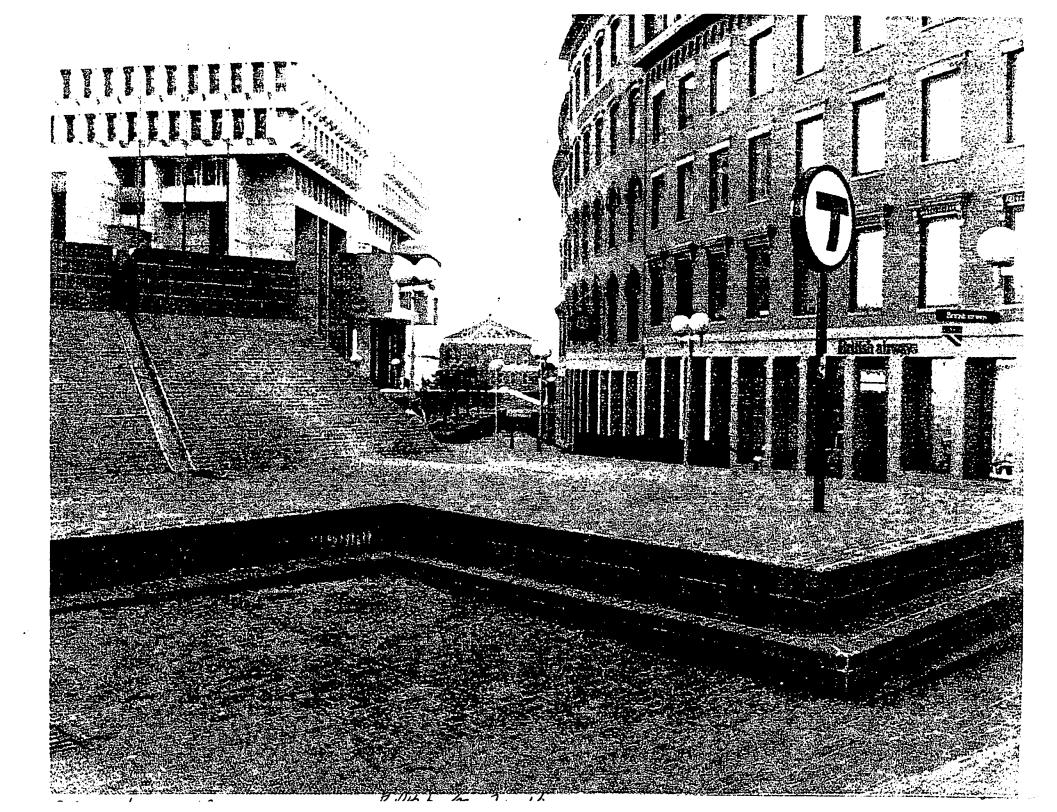
Thanks for your service and the time you spend these issues.

Jim Thivierge, resident, 106 Friend Street, citizen and inhabitant of the commonwealth of Massachusetts Start of the source of the sou

Comparison 2011 – 2006 -2001 look at timing	kezer	costello	2011-2001	Increase values, expense growth, note re	hildt	2011-2006	2006-2001
description	2011	2001	10	description	2006	5	5
Appropriations	51924298	40036929	11887369	Appropriations	47011699	4912599	<u>6974770</u>
tax title			0	tax title		0	0
debt and interest charges			0	debt and interest charges		0	0
final court judgement			0	final court judgement		0	0
overlay deficits prior years			0	overlay deficits prior years		0	0
total chery sheet offsets	581008	37537	543471	total chery sheet offsets	589150	-8142	551613
revenuedeficits		<u>586836</u>	<u>-586836</u>	revenuedeficits	10518	-10518	-576318
offset receip deficits		. •	0	offset receip deficits		0	0
deferred teachers pay			0	deferred teachers pay		0	0
snow and ice deificit		42165	-42165	snow and ice deificit		0	-42165
other		<u>555000</u>	<u>-555000</u>	other		0	-555000
Total	581008	1221538	-640530	Total	599668	-18660	-621870
State and county cherry sheet charge	2455321	385687	2069634	State and county cherry sheet charge allowance for Abatement and	2414734	40587	2029047
allowance for Abatement and Exemptions	392472	448908	-56436	Exemptions	458824	-66352	9916
Total Amount tobe Raised	55353099	42093062	13260037	Total Amount tobe Raised	50484926	4868173	8391864
Estimated Receipts State			0	Estimated Receipts State		0	0
Cherrysheet	10975331	13692105	-2716774	Cherrysheet	11351838	-376507	-2340267
MSBA*	<u>766765</u>		<u>766765</u>	MSBA*	1416754	-649989	1416754
Totaliiia	11742096	13692105	-1950009	Totaliiia	12768592	-1026496	-923513
Estimated Local Receipts			~· 0	Estimated Local Receipts	and the second of the second	0	0
Local Receipts	2535776	3028000	-492224	Local Receipts	3162259	-626483	134259
Offset Receipts			0	Offset Receipts		0	0
Enterprise funds	<u>5608648</u>		<u>5608648</u>	Enterprise funds	4959218	649430	4959218
Community prservation	•		0	Community prservation		0	0
Total iiic	8144424	3028000	5116424	Total iiic		8144424	-3028000
Revenue sources			0	Revenue sources		0	0
FreeCash		<u>122000</u>	<u>-122000</u>	FreeCash	781000	-781000	659000
OtherAvailableFunds	1297746	1059960	237786	OtherAvailableFunds	1327697	-29951	267737
Field30	1297746	1181960	115786	Field30	2108697	-810951	926737
Total estimated receipts and other revenue		10354000	2010104	Total estimated receipts and other	22998797	-1814531	4624715
sources	21184266	18374082	2810184	revenue sources			
taxlevy	34168833	23718979	10449854	taxlevy	27486129	6682704	3767150
Classification - split - CIP			0	Classification - split - CIP	18/20//2/1	0	0
Residential	1553273302	886274900	666998402	Residential	1763846361	-210573059	877571461
Commercial /	138088178	99699370	38388808	Commercial	134672079	3416099	34972709
Industrial	97656060	72429900	25226160	Industrial	91579760	6076300	19149860
Personal	61948533	30072870	31875663	Personal	32427870	29520663	2355000
Total Real and Personal Porperty	1850966073	1088477040	762489033	Total Real and Personal Porperty	2022526070	-171559997	<u>93404903</u> 1
Tax Rate - Quote - Unitary	18.46	18.28	Snow/ ice	Tax Rate - Quote - Unitary			
Copyright2011JamesNThiviergePOBX422MA01913	<u>enterprise</u>	<u>Revenue</u>	Sba and free	Pay attention to shading and underlines	Expense increase	<u>Levy</u>	*Realty and per

fy ma	y revo	enuedet	f cfo p	res.	municouncil	issued	bondtype	freecash t	ransfer totals	overlaysurpl	u s			
<u>2003</u> 53.148	<u>hildt</u>	25970	<u>basque</u>	<u>brooks</u>	brooks,mcmilleon,lawrence,johnson	,maynard,h	eadley,	6065000	bar			41615 taxrate:	17.20	%freight
	totvalue:		1380706450		benson,woodsom,larnard	1384000		grossapp:	44676119	netapp:	23744731	revenue: %freight	59824 20931388	1
						6856000	general obligation					%freight		
<u>2002</u>	totvalue:	751075	1278331660)		2832000	anticipation notes	0 grossapp:		8 260759 netapp:		17.64 %freight revenue: %freight	51.379 40879 21338960	•
<u>2001</u> 47.269	<u>cost</u>	1141836	youngbasq	<u>sears</u>	sears,iacobucci,faro,johnson,dow,b	rown,bensoi	n,nolan,	7860000			bond -	157465 taxrate:		%freight
	totvalue:		<u>ue</u> 1088477040	9	n,dow,brown,benson,nolan, deschenes		anticipation notes	grossapp:	4209306	l netapp:	19897360	revenue: %freight	92888 22195701	I
<u>2000</u>		1512312	<u>young</u>			()	830507	,		taxrate:	17.88 %freight	44.248 35128	
<u>1999</u>	totvalue:	72334	960985390	0	scars,iacobucci,faro,johnso n,dow,croteau,leslie,roy,ma	703000) general obligation	grossapp:	38831770	netapp:	17182418 taxrate:	revenue: 17.45 %freight	21649352	2
	totvalue: 875774572		inville	173500	9 general obligation	grossapp:	3460914	1 netapp:	15282266	revenue: %freight	19326878	3		
<u>1998</u>		198403				2293100	0 municipal purpose loan		2204424	38581 5 netapp:		18.71 %freight	49.047 44596 16338581	
<u>1997</u>	totvalue:	341090	84060310 medoff	1		867087	1998 5 ban	grossapp: 1489960		56745		%freight		•
	totvalue:		76162890	6				grossapp:	3004982	6 netapp:	14250076	revenue:	15799750)

fy ma	y re	venuedef cfo p	res. n	nunicouncil	issued	bondtype	freecash	transfer totals	overlaysurplu s				
<u> 2011</u>	<u>kezer</u>	0 <u>basque</u>	<u>lavoie</u>	lavoie,mcmilleon,chatigny,neale,dun	ford,gilday	lergus,	. 0				axrate: 18.46	%freigh 8527	
	totvalue:	1850966073		on,kelocurse,kimball			grossapp:	55353099	netapp:	34168833	revenue:	21184	
<u> 2010</u>				lavoie,memilleon,chatigny, neale,dunford,gilday,fergus on,kelcourse,kimball	3000000	BAN	77000	1887032	397683	taxrate:	17.77 %frei	ght 60.58 1705	
	totvalue:	1907592445		, ,			grossapp:	55951772	netapp:	33897917	7 revenue:	22053	855
<u>2009</u>			<u>benson</u>	benson,lavoie,mcmilleon,ch atigny,neale,dunford,gilday ,ferguson,sherwood	3952000	BAN	-257000	919758	919688	taxrate:	16.53 %frei	ght 58.52 6875	
	totvalue:	1977220345					grossapp:	55843673	netapp:	32683452	2 revenue:	23160	221
<u>2008</u>		249663) general obligation	853507			taxrate:	14.96 %frei	ight 56.04 3286	
	totvalue:	2045958833				bond	grossapp:	54610148	netapp:	30606983	revenue:	24003	165
<u>2007</u>		0	<u>lawrence</u>	lawrence,thone,benson,iaco bucci,king,lavoie,lindstrom, mcclure,pineirio,brennick	8800000	bond anticipation notes	468965	46230	0	taxrate:	13.75 %frei	ight 57.42 0103	
	totvalue:	2108698590					grossapp:	50477368	netapp:	28986129	revenue:	21491	239
<u>2006</u>	•	10519			8100000	bond anticipation	776700			taxrate:	13.59 %fre	2295	5
	totvalue:	2022526070)			notes	grossapp:	50484926	netapp:	27486129	9 revenue:	22998	797
<u>2005</u> 54.701	<u>hildt</u>	0	mccmille	mcmilleon,benson,headley,lawrence	,woodsom,	arnard,	11912277	bon	d	173386	447597 taxra	te: 14.2	4 %freight
5			<u>on</u>	lawrence,woodsom,larnard, chandler,king,pineiro		anticipation notes						6734	
	totvalue:	1819211110)				grossapp:	47357904	netapp:	2590556	6 revenue:	21452	338
	,				400000	bond anticipation notes					%frei	ght	
					1548000	general obligation refunding					%frei	ght	
					1087300	0 bond anticipation notes					%frei	ght	
<u>2004</u>					1092000	bond anticipation	431027	7 28680	0 692357	taxrate:	15.76 %fre	ight 54.40 8084	
	totvalue:	1605365800)			notes	grossapp:	46504281	netapp:	2530056	5 revenue:	21203	
					600000	0 bond anticipation notes					%frei	ght	



recapsheetwithrownumerstransposed4exp

description	Appropriat	total chery	Total	State and	allowance	Total
2011	51924298	581008	581008	2455321	392472	55353099
2010	52207096	681439	681439	2632655	430585	55951773
2009	52115136	662718	662718	2654191	411631	55843674
2008	50535180	682584	932247	2646052	496672	54610150
2007	47232300	558368	558368	2654961	487426	50933050

recapsheetwithrownumerstransposed4rev

descripti	Cherryshe	MSBA*	Totaliiia	Estimat	Local	Offset	Enterpr	Total iiic	FreeCash	OtherAva	Total
2011	10975331	766765	11742096	2535776	5608648	8144424	1297746	2118426			6
2010	11572577	766765	12339342		2373811		5453670	7827480	0	1887032	2205385 5
2009	12492553	766765	13259318		2877346	0	5446957	8324303	590000	986600	2316022
2008	12166230	1416754	13582980		3422832	0	5547021	8969852	542250	908083	2400316
2007	11814380	1416754	13231130		3351530	0	5101696	8453225	170000	718900	2257326

totheeditor-jimthivierge - sba assistance in fy2008 1416754 essentially what you have today is the result of many years of fine tuning in carriage town. In the early eighties they instituted town manager form of government in order to bring a professional overlay to the administration of government. Those institutional people didn't like an reacted against each in their own way. Eventually they rid themselves of any manager encumbrance and changed the way government worked. The first five years produced 5 carryover deficits with financing. The next four years again with side by financing with unprecedented property appreciation which normally brings down taxes unless accompanied with unprecedented total expense appropriation. The last six with declining values a statehouse revenue stream in decline as is local population and enrollment, with significant not accessed unallocated resources one key emerges tell this individual how this carriagetown political subdivision administration appears. One only need to look at sba assistance in 2008 1.4 million plus, in 2009 and hence 766765 double sped. The numbers do not lie.

recap sheet with rown umer stransposed 4 tax

description	taxlevy	Residentia	Commercial	Industrial	Personal	Total Real and	Tax Rate -
2011	34168833	1553273302	138088178	97656060	61948533	1850966073	18.46
2010	33897918	1632389706	143902804	95158230	36141665	1907592445	17.77
2009	32683452	1697130620	145912320	96999630	37177775	1977220345	16.53
2008	30606980	1762997693	149523547	101570080	31977433	2046068833	14.95
2007	28359800	1844922210	133863040	98836500	31076080	2108698590	13.78

Inlockstep...neverenough - jim Thivierge 106 friend street ma01913 june 16 2011

.Three levels..InLockStep...NeverEnough

- writer @2011jimThivierge106friendstreetma01913 june16, 2011

Consider this? There is 9+ percent unemployment currently, and in terms of a numbers, it's 24 million. Now, when you divide the 9 percent into the 24million, you get 266,000,000 employable people. Let's say everyone's working, and being taxed at 38 percent with no deductions. By my calculations, there will never be enough additional revenue even to cover even a 2008 federal deficit at 450 billion.

Take this into consideration. They, Congress', want or needs to raise the debt ceiling to 16.7 trillion, up 2.4 trillion. That action creates a like amount of tax exempt income further depressing the country's revenue stream. Combine that, with making the reductions in the payroll tax permanent, slowing down contributions to the social security trust fund and the purchase of treasuries, the debt, that it supplants making more debt available, again, I see that problematic. But, it does create more interest expense to pay in the budget, crowding out discretionary expense, does it not?

In ARRA, the Recovery Act, created something called Build America Bonds(BABS), now expired, I believe. I read one for the heck of it for our commonwealth. In the small print somewhere near the end, it states because of one bi-lateral trade agreement and its federal taxability plus the 35% return subsidy to our state, that it will cost this same state 92 million dollars much deferred till 2016. By the way, this state has a 1.5 billion gap already between expense and revenue to finance.

Locally, in carriagetown, the municipal council will appropriate and finalize a 53 million plus fyl2 operating budget including the assumption 900 thousand in school related stimulus monies. For two consecutive years they, the municipal corporation has gone to bond market for financing, two years ago 3.952 million and last December three million for projects. It appears that is our "gap." With housing sale prices declining, the tax base declines, so does the revenue that predicates the current budget, gaps emerge requiring bridge financing.

All three levels are experiencing revenue declines, and all three levels are relying on financing to make it all equal. Now, by my calculations, assuming the tax base continues to decline and spending increases both *in lock step* pace, the levy ceiling and the levy limit *may collide in 2016*, and this local government locks.

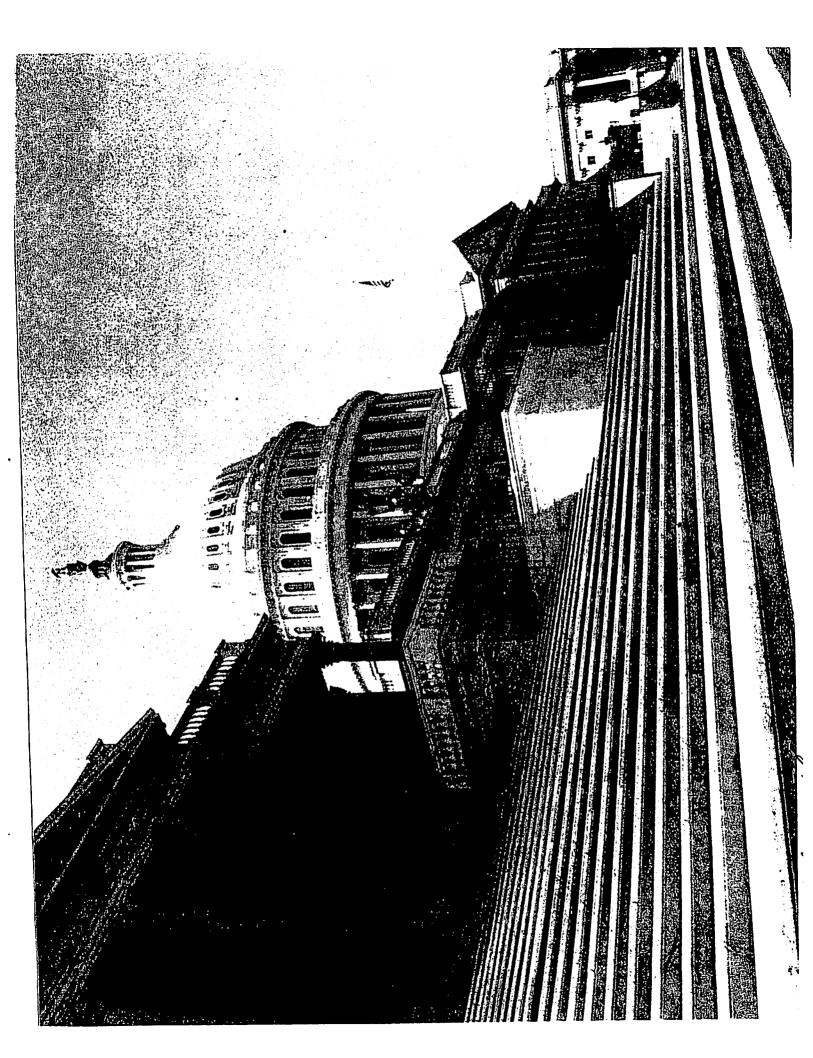
Now, all these construction projects are being let, and you can see the impact in the numbers, and by next year all of these projects will be underway reducing unemployment, injecting monies into a marketplace and increasing consumption plus savings. Good for the economy at large, albeit transient.

As I see it, the Recovery Act due to the financial crises, and Congress' legislative response to a mid to late nineties "contractual" creation, lack of regulation in two thousand, aggravated by early millennium tax breaks, and greed, we the people are beset at all three levels confront a potentially a calamitous situation, call it "never enough revenue."

These actions will return locally less services, less taxable property and revenue e.g. the transportation center, a 3.5 million bonding platform that can grow to 20 million with greater expense, and the ubiquitous tax increase, plus watersewer fees. In 2016 + 1, our middle school bond will expire, and with it probably 350 thousand in less max levy capacity, plus 766 thousand less in revenue, a one million nugatory impact. How's that for long term 90's tri level fiscal planning? Had enough yet???? In 9

years, we can have 20/20 vision! Jim Thivierge 106friend street amesburyma01913 Copyright2011 James N Thivierge pobx422 ma01913

description	MGL/LowerEnd#s	MiddleGroundmay012011	<u>HigherEnd</u>	Over last three years
HousebillSavingsGeneralCourt	10000000	100000000	?	Description - type
#CitiesTowns	351	351	351	Senate version VOIRDIRE
Ave muni saves	284900.2849	284900.2849	?	351
1\$TaxRate reflects decline tax base value	1800000	1800000	1800000	LET'S SEE WHAT THEY SAY
#ofpenniesSavedfrom the HouseBill	0.158277936	0.158277936	0.158277936	1800000
EnterpriseExpenseReductions	c. 44 s. 53F 1/2	<u>c. 44 s. 53F 1/2</u>	c. 44 s. 53F 1/2	Expense
Ambulance	450000	450000	699000	Expense fromMatchinAvailableFundsRC
YouthRecreations	236676	236676	247776	fromMatchinAvailableFundsRC
Harbormaster	7500	7500	7500	fromMatchinAvailableFundsRC
Total can grow	694176	694176	954276	fromMatchinAvailable fundsRC
	00.11.0	004110	0.530153	nonimateliniAvailable fundske
Savings enterprise #ofpennies	0.385653333	0.385653333		One time designation-elastic
<u>BudgetTransfersFromToVariousBudgets</u>	<u>C. 44 s. 33B</u>	C. 59 s. 23	<u>C. 44 s. 33B</u>	ReduceBudget
fy2011 transfers from spending plan	453470	453470	902956	Expense
<u>ImpactNotransfersavingsinpennies</u>	0.251927778	0.251927778	.501642	
Offset receipts	c. 44 s. 53E	<u>c. 44 s. 53E</u>	<u>c. 44 s. 53E</u>	Revenue
HealthInsurancePremiums	1000000	1000000	1200000	Contributions
ImpactofOffsetReceipts	0.55555556	0.55555556	.666667	
fy2011 overlay surplus(os) reduce levy	<u>c. 59 s. 25</u>	<u>c. 59 s. 25</u>	<u>c. 59 s. 25</u>	Revenue
totalequalpreviousbalancesheet	1172683	1172683	1324221	totalequalpreviousbalancesheet
potential liability	775000	775000	525000	potential liability
total minus liability	397683	397683	799221	total minus liability
one dollar	1800000	1800000	1800000	one dollar
	.220935	.220935	0.444044007	totalminusliabilityimpact
totalminusliabilityimpact incents	- 50 - 040	c. 59 s. 21D	0.444011667 <u>c. 59 s. 21D</u>	<u>incents</u>
fy2011 Free cash impact less(os)	<u>c. 59 s. 21D</u>			Revenue
general fund	77519	1009160	1009160	general fund
water enterprise	•	179197	179197	water enterprise
sewer enterprise	•	7609	7609	sewer enterprise
landry enterprise	-	366	366	landry enterprise
Total free cash	77519 0.043066111	1196332	1196332	Total free cash
total free cash impact in cents		<u>0.664628889</u>	0.664628889	ReduceRaisedRevenue
CurrentTaxRateinForce	18.46	18.46	18.46	TaxRateinForce
#ofpenniesSavedHouseBill	0.158277936	0.158277936	<u>0.158277936</u>	ProposedHouseSavings
Savings enterprise #ofpennies	0.385653333	0.385653333	<u>.530153</u>	REDUCE EXP



HighEnd - Low End Impact Savings preparer - Jim Thivierge				
Notransfersavingsinpennies	0.251927778	0.41041506	<u>.501642</u>	Reduce budget proposal exp.
totalminusliabilityimpact incents -SR	.220935	0.444011667	<u>0.444011667</u>	ReduceRevenueRaised
Total free cash impact in cents	0.043066111	0.664628889	0.664628889	ReduceRevenueRaised
ImpactofOffsetReceipts	0.55555556	0.55555556	<u>.666667</u>	IncreaseRvenue
Totalsavingsofallabovegroupscents	1.61	2.618542441	2.96	savings
Worth of Savingson 1\$ in millions	2,907,748	4,713,376	5,337,684	Lowend-highend diff
	<u>16.85</u>	<u>15.84145756</u>	<u>15.50</u>	<u>computedNEWTAXRATE</u>
state impacts extrapolated x 351	<u>1,020,619,648</u>	1,654,395,114	1,873,527,395	STATEWIDERANGE
national impact extrapolated x 50	<u>51,030,782,405</u>	82,719,755,705	93,676,369,742	NATIONALIMPACT
As a percent of GDP 14T rillion	<u>.3645</u>	.0059	.6691	For example
May be embellished by july15 endofyearClose#	Reduce charter out \$?	Reduce charter out \$?	c. 44 s. 32
Potential sales tax on a 1,020BIL or 1873bil	63,728,788	103,399.695	117,095,462	Potential Sales tax revenue

Check out what Jim Thivierge says "It's about -Statutory Salvation orisit starvation- in Brief Using the Massachusetts statutes to save a declining fiscal situation"

When someone makes a proposal on the state or federal level there is only one question that some can ask the proposer: how much does it costs? What does it benefit now and later; how does it happen; when will it occur; and by the way, why did you propose it, this measure or legislation? Then ask, you know you may be ten years late because over the last decade we lost an electoral vote and you one less opportunity to move up!?

fin Thivierge, inhabitant(part the first-1780) and citizen of the commonwealth, plus resident of the political subdivision of Amesbury orisit almsbury, or maybe it's salisbury new towne(1666)! Government is for the common good, the one for the many the many for one, Of the body politic. When it comes right down to it, everyone is a politician of sort, some more formal than

Of the body politic. When it comes right down to it, everyone is a politician of sort, some more formal than others. It looks easier than it is. Everyone seems to have a solution until you'RE up at bat, do you KNOW whether know you can do it. So when you evaluate the general court one measure that you can use is, did we gain or lose electoral votes over the last decade, ten years or so – a reason for change either the people or the way they do things for the people!

Above are statutory solutions, bring down the cost of government, and maybe, they will come back to their field of dreams! JimmyTee from MA01913, IT RHYMES. ORSTATEPOLITICIANS TEEHEEHEE ONE LOST OPPORTUNITEE AND FEDEAL MONIES FOR ME HE SHE AND THEE!! The new objective to place a northeast airlines at dallas-ft.worth for what it's worth to boston-manchester, and it will take providence?! With that I will take flight. So, buenos noces, boun notte, bon soir, have a good night!

TotheMunici pal Council-HouseBillComparisons with Other Sources of Relief for	MA0913 CARRIAGETOWN USA—@jim thivierg
HouseBif SavingsGeneralCourt-savings 100million - wallsj	100,000,000
#CitiesTowns	351
Average muni saves	284,900.2849
1\$TaxRa t e	1,800,000
#ofpenniesSaved – house bill action	<u>0.158277936</u>
<u>Enterprise</u>	
The following does not include Library or RefuseRecycling	
Expense/appropriation reductions – one time – only three designations	NewEnterpise\$
Ambulance	450000
YouthRecreations	236676
Harbormaster	7500 604 176
Total	<u>694,176</u>
one dollar	1,800,000 0.385653333
Savings enterprise #ofpennies when designated	0.30303333
fy2011 budget transfers from spending plan recapsheet(rs)	453470
one dollar	1800000
Notransfersavingsinpennies – reduce spending plan	<u>0.251927778</u>
fy2011 overlay surplus(os) purpose to reduce levy or the am	ount of revenue raised
totalequalpreviousbalancesheet	1324221
potential liability	525000
total minus liability	<u>799221</u>
one dollar	1800000
totalminusliabilityimpact incents – source schedule ol-1-rs	<u>0.444011667</u>
fy2011 Free cash impact less(no overlaysurplus)	
general fund	1,009,160
water enterprise	179,197
sewer enterprise	7609
landry enterprise	366
<u>Total free cash – DOR –July 1 announcement</u> total free cash impact in cents	1,196,332 0.664628889
total of group Savings – 1\$ - 1,800,000 in spending	18.46 fy2011 txrate
#ofpenniesSaved house action gic HouseBill	0.158277936
	0.385653333
Savings enterprise #ofpennies-amb/yth/harbor	0.41041506
Notransfersavingsinpennies reduce nxt fy budget	0.444011667
totalminusliabilityimpact incents- over surp	
Total free cash impact in cents – does not inc o.s.	0.664628889
minimum impact of offset receipts 1 million – proposed offset receipts	0.55555556
Totalsavingsofallabovegroupscents	<u>2.618542</u>
Fy2011txrate minus totalsavings	1 <u>5.8414575</u>
PREPARER JAMES W THIVIERGE	INHABITANT
FREFAILINGS TO THE Ability of the Ab	
Copyright 2011 james n Thivierge dba thinktwohousandplus pobx422 ma	av1713 – v3.v1.2v11 1
1 /	

Amesbury Town Hall Comments Relative to the Action 7: ooPM Tuesday July 13, 2004

Final Draft

Comments by James N. Thivierge,

11.5 Sanborn Terrace (life long resident), Amesbury, MA 101913

On the Amesbury Public Library Expansion.

Mr. Council President, Members, staff, public present

and those viewing over cable channel 12.

First. I would like to thank the council for sending a letter of endorsement of my bill \$2332, a bill to create "Municipal Stock and a Fund" that when voted will gradually change the net financial support for municipal service from a "property tax based system" to an "investment driven system" over the next decade and a half with the former, the stax system," as a backup.

Thank you for your support on this piece of new thinking on this subject it is much appreciated.

On the subject of the Public Library, the question is at hand. Through the effort of the council and my local councilor Anne Larnard, I received the answers to the questions I asked several times before our legislative body: one concerning the maximum levy limit, debt and debt limit and how it affected the overall financial condition of the community. To know our relative financial position is a must before voting on this, I feel, much needed project.

Brief Biography

Homeowner and taxpayer 11.5 Sanborn Terrace,

faster of Arts in Public Administration, an advanced management degree

hat included a ministrative law, employment law, collective bargaining, compensation administration, finantial administration, budget and policy (etal) and many other graduate and related coursework.

Bachelor of Arts in American Studies; currently,

Principal, Think Two Thousand Plus, Advisor to Organizations

Management, Finance, and Technology; Instructor

"State & Local Government" and "Relational Database, Analysis & Design"

adjunct faculty college level;

ormer banking official with the division of banks, manager, management information systems – relational database, inalysis and design of systems, and over twenty years association with bank & computer audit and electronic controls – major application the reconciliation and production of the statutorily required reports that included the statement of condition of all state chartered institutions(currently over 200 billion) and their subsidiaries reporting to the joint committee on banks for the Great General Court and the federal banking regulatory agencies - Federal Reserve, FDIC, NCUA, OCC. OTS; one time senior computer programmer and union steward who carried grievance for his members (attended a labor school at own expense to represent my members) and won with the department of revenue (income, sales, corporations meals, rooms, fuels and etc. - and the Sudbury Case -that concerned the property tax and re-evaluation for the Supreme

Judicial Court;

Five term and five time chairman of the board of selectmen – policy development and direction for this community (I feel researched all my projects on Beacon Hill within the state and federal bureaucracies for town projects and my graduate studies): finance committee member and chairperson and committee reports on the town meeting warrants, by-law, over two LA decades a t town meeting town meeting member, the legislative branch; cable committees and two ten year cable contracts; and school committee and numerous labor contracts; Essex county selectmen's association president and executive board member of the Essex county advisory board -; author of an amendment to the Massachusetts General Laws on Public Safety that "prohibits cell phones usage on school buses except in cases of emergencies"; Veteran of the United States Navy, Honorably Discharged with a Good Conduct Medal and over two years traversing Western Europe; and assists in the

naturalization of citizens to this great country of ours since the seventies.

Plus, I can dance, catch a football, hit a softball, run, shoot the three, speak multiple languages, bang a nail, turn a screw, and cook a decent meal. Basically, I studied and worked as a public manager whether state, town/city, and / federal/international level and paralleled it with essentially elective and appointive positions initiating policy and development direction and budget on three levels of government-local, county, and state for the people of my town of Amesbury, the county of Essex and this state, the Commonwealth of Massachusetts.

With over a 100+ years of meeting and practical day/night experience, I hope you will consider seriously the following observations from the documentation provided based on available data and not all the data negessary to know the whole

picture:

Based on the available information.

One question I asked is what is the maximum levy limit, the ceiling? Here is the explana

Maximum Levy Limit - Excess Capacity

lues increase a new levy ceiling will be created in 05'. Right now the community is perilously close to its limit with little excess levy capacity. With the announcement of the January 1, 2004 values, the community will have a new

- (3)		
ceiling. Based on the last two years increase t	in values of 160,000,000 and 220,00	0,000 (2,000,000,000.) Values times 0.025.
Cender the gurnent	Do the math? Other Questions?	Debt put hemet
	Revenue	(# 12 -
Will revenue estimates hold up? Who	at has been done to cultivate new la	sting revenues none that I know of
> STATE A		Diech!
900,090 overage teacher contract; demol	lition expense; no ideas toward eith	er significant/incremental reduction;
The state of the s	– no free cash? Budget 04'	Aprese: Washing
It makes a difference how we come out of fi.		rs. the excess revenues over estimates the
under expenditure of appropriations, back to	exes will all make difference in the a	letermination of free cash and overall 04'
position and a	ny positive carry over into the fiscal	
I. increase overall in the 05' budget but a payout in excess of 900,000.? No emerging appropriation must b bumped against the new be unless the new value fig	Budget 05'	Burner (Burner) (Burner (Burner) (Burner) (Burner)
J.Y increase overall in the 05' budget but a payout in excess of 900,000.? No emergence	re there any other contractual time	bombs as evidence by this years teacher
Jappropriation must b bumped against the new		
be unless the new value fig	ures has been set. Do you know wh	
		The Edvator ->
Until the council votes the classification f		0 '
y revenues and the appropriation 05 then determ		
rate for	certification a the revenue departm State Budget	eni.
Any proposed windfalls as a result of proposed		ront huilding assistance are just proposals
M N and for my money cannot be factored into a		
	mmunity once implemented. A bird	
(July July)	Exclusion	
Whether a special election should be called relation of excel		
relation of exce	ess levy capacity to the ceiling poses Naming	и рговієт.
No naming till Mr. Roland Woodwell is d		ee and the same plus as a teacher in e
95/	Amesbury School System.	•
The state of the s	Roof Pitch	
This is New England where we experience a g deal of additional money on the reparation of		
pitch roof on the addition for practical reaso	ns first and aesthetics as I mentione	of flat the Trustees meeting precipitated by
W. C.	the petitioning party.	G Proof Proof
k3, 62, 1	The Addition	
The Library Trustees have voted to demolish compromises the life expectancy of the new s		
	tructure and unnecessary taxes oec tax expense of the community.	ause of the additional costs increases the
N P r	Bonding	in What we cafe
Over the 20 years invert the "PI" schedule	to better afford the project. Better st	till seek special legislation to extend the
	eriod to 40/50 years which has prec	
In sum, increase values will create a highe necessary however many of those 05°		t reduce centing. An exclusion may be
Hopefully, your action will include amendme	ent(s) that require within the cost of	the project a "nitch roof:" that the back
portion of the present library be; that the bond		
question; provided the levy ceiling and excess	capacity limit are close a special ele	ection should be called to exclude the cost
of the project from the limit thereby not a		
As citizen taxpayer, I feel I have upheld my because I've served on several of the right boa		
Secondly, I feel that this community has not		
control and our revenues too sensitive to cui	rrent events. Many times, I felt that	labor was in control as evidence by the
imbalance of the latest teacher agreement wi	here administration was clearly out	negotiated affecting negatively our total
expense and where I would guess th	ere will be no free cash because of	a 900,000 overage in fiscal 04'.
As an active user of the Amesbury Public Libr items that I mentioned here tonight. The o	ury since ine 50's 1 wani 10 see a ne thar day looking thru some stuff the	w audition out not at the expense of these
	iner day looking inru some slujj inc library sponsored by the Amesbury	
<u>-</u>		
As the municipal council acting on our behal	f you have the inside track on the n	numbers and hopefully whatever is going
un su, please make the best decision on my	venalf and that of the community,	Thank you for your time and patience.

or your time and particular

Pres. lavoie and members of Amesbury municipal council - legislative branch of the body politic.

Collision

written by Jim Thivierge, interested person and lifelong resident And citizen of the commonwealth levy ceiling v. levy limit tõtal levvlimit[®] valuation -2 1/2 levyceiling 15047485.13 0.025 47689811.13 32642326 1907592445 34044022 2011 1837592445 0.025 45939811.13 11895789.13 11395789.13 1817592445 0.025 45439811.13 34044022 2011 1747592445 0.025 43689811.13 34895123 8794688.575 2012 35767501 6172310.511 0.025 41939811.13 1677592445 2013 36661688 3528122.996 0.025 40189811.13 1607592445 2014 1111580.793 37578230 38689811.13 2015 1547592445 0.025 -1577874.97 2016 1477592445 0.025 36939811.1 38517686

Three Approaches to Value:

Market Based, Cost or Depreciating, and Income

Compiled by Jim Thivierge

comparability is achieved when the properties involved in the process are influenced to a similar extent by economic trends and physical, locational, legal, and social factors.

(Insu thank Market SAles The Income Approach Lused when

ed when Investment Property

The third methodology considered in the valuation of real and some categories of personal property is the capitalization of income approach. It is particularly applicable for real estate that is normally bought and sold on the basis of its income-producing capabilities, such as retail stores, office buildings, motels and hotels, apartment buildings of more than four units, industrial properties, and some types of land. Like the market approach, the income approach requires significant reliable market data in the form of rents, occupancy rates, and expense data as well as investor requirements. The approach is most useful in valuing investment properties where sufficient market sales are not available. The income approach is valid even when property of this nature is owner occupied. One of the decisions a potential owner/occupant makes is whether to rent-space for his or her business or to buy. The cost of occupany in a building that he or she owns is compared to the cost of renting.

Ownership of real estate is an investment and as such competes with other investments for capital. The criterion for the buyer of an income-producing property is whether it is a good investment. The goal of an investor is to make money on an investment and to recover the original investment. Real estate must be analyzed like any other investment to measure its potential risks and rewards.

The Income approach considers the income stream that a property is likely to produce for an investor, or its equivalent to a user, over a period of time. This income stream is compared with the income from other similar properties and the resulting money that can be made on the property is then compared to what can be made on other investments. The principal factor in rating a real estate investment is its income stream. How much gross and net income does the property generate? What are the responsibilities of the tenants? How long will the income stream continue, or what are the lengths of the leases? Is the annual income expected to rise, fall, or stay the same? These overriding factors serve as the basis for determining the property's income in the capitalization process.

Income-producing property is analyzed through a process called capitalization.

Capitalization converts the future benefits of ownership - the income - into present

worth or market value. The capitalization formula is:

(V.I)

19871

/ = <u>R</u>

Where R is the stream of net income, I is the capitalization rate and V is the present value of the real estate.

This is the fundamental formula of the income approach. In applying the formula, the assessor must distinguish between the concepts of market value and investment value. The market value of an income-producing property is the expected sale price of the property under the assumption of typical financing and rent. It is the legal basis of assessment in Massachusetts.

The assumptions of typical financing and rent allow the assessor to focus on the income-producing capabilities of properties and avoid the complications associated with individual financial objectives and lease arrangments. The investment value reflects the financial position, goals, tax status, and the required return of equity of individual investors. A property may have different investment values to different investors. The market value a single value, is the composite result of investor and user influences on the market.

How Personal Property is Valued

Personal property, or personalty, consists of movable physical items not permanently attached to the real estate. If a structure is permanently attached to the land as an improvement, it becomes a fixture and is then part of the real estate.

There are three categories of taxable personal property in Massachusetts: household furnishings in property other than the domicile (for example, summer homes), the equipment and furnishings of business and professional offices, and the pipes, wires, equipment, etc., of public utilities, and petroleum and gas companies.

The tax date for personal property, as for real property, is January first. An owner of personal property subject to taxation must annually file by March first a list of all taxable items with the local board of assessors. This list is edied a Form of List and is usually sent to a taxpayer if he or she has paid a personal property tax in the previous year. A stiff penalty can be imposed for not filing in a timely manner. Some assessors rely on Forms of List to gather the necessary data on local property. The more prevalent (particularly during a revaluation) and accurate method involves

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545-0074

2010

Attachment Sequence No. 07

Department of the Treasury Internal Revenue Service ► Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

Name(s) snown on	FORM	1 1040			TOL	ır sociai security number
Medical		Caution. Do not include expenses reimbursed or paid by others.				
and	1	Medical and dental expenses (see instructions)	1			1
Dental	2	Enter amount from Form 1040, line 38 2				
Expenses	3	Multiply line 2 by 7.5% (.075)	3			
Lxperises	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	•		4	
Taxes You	5	State and local (check only one box):				
Paid		a ☐ Income taxes, or)	5			
		b ☐ General sales taxes J				
	6	Real estate taxes (see instructions)	6			ĺ
	7	New motor vehicle taxes from line 11 of the worksheet on				
		back (for certain vehicles purchased in 2009). Skip this line if			. :	
	_	you checked box 5b	7			
	8	Other taxes. List type and amount ▶				
	_	Add Gaar E Abrariah O	8			
1 - 4 4	40	Add lines 5 through 8	10	· · · · · · · · · · · · · · · · · · ·	9	
Interest			10			
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions				
Note.		and show that person's name, identifying no., and address				
Your mortgage						
interest			11			
deduction may	12	Points not reported to you on Form 1098. See instructions for	!			
be limited (see instructions).	12	special rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
		Investment interest. Attach Form 4952 if required. (See instructions.)	14			
	15	Add lines 10 through 14	•		15	
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,			-5	
Charity		see instructions	16			
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see		}		
gift and got a		instructions. You must attach Form 8283 if over \$500	17			
benefit for it, see instructions.		Carryover from prior year	18			
	19	Add lines 16 through 18	•		19	
Casualty and	~~	Casualty or theft loss(es). Attach Form 4684. (See instructions.) .			20	
Theft Losses			$\dot{}$	· · · · · ·	20	
Job Expenses and Certain	21	Unreimbursed employee expenses—job travel, union dues,				
Miscellaneous		job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21			
Deductions	22	(See instructions.) ► Tax preparation fees	22			
	23		=		1	
	20	and amount ►				
			23			
	24	Add lines 21 through 23	24			
	25					
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter	-0-		27	
Other	28	Other—from list in instructions. List type and amount ▶				
Miscellaneous						
Deductions				28		
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount				
Itemized	~~	on Form 1040, line 40		29		
Deductions	30	If you elect to itemize deductions even though they are less than your standard deduction, check here.				

@2011JimThivierge106FriendstreetAmesburyMA01913

transferssumalldepartmentfyaccountbyfiscalyear - 1997 - 2011 datasource - tax rate recapitualtion - available funds - not complete several years not included -

ambulance to fire	3736111			
various budgets to various budgets	3059121			
youth reserve to youth budget	685320			
federal police grant to police account	291000			
state ch 90 to dwp highway	285000			
hospital fund to pension	185018			
overlay to assessor	145000			
hospital fund to debt	128450			
excess bond proceed to debt exclusion	128450			
youth reserv to ced budget	100000			
regional health	50000			
excess bond proceed to retirement	35532			
sale of cemetery lots to dpw	34500			
cemetery trust to dpw	33800			
article 4 1995 fire	32000			
cemetery interest to cemetery c	30000			
sale of cemetery to cemetery c	25000			
rental real estate to insurance buget	19400			
cemetery tust to dpw	12500			
sale of cemetary lots to dpw	10000			
conservation commission to con com bu	7625			
waterwayfund to harbormaster budget	7500			
waterways improvement to harbormaster	7500			
waterway improvement to harbormaster	7500			
conservation to conservation budget	7000			
landry surplus to landry budget	5500			
youth trip admission to bussing	5000			
article 30 1995 to dpw sal	4000			
con com reserve to con com budget	2000			
waterwayfund to waterway budget	650			
copyright 2011 james n thivierge dba thinktowthousandplus pobx422 ma01913 -5182011				

to the distance in the



Congress of the United States House of Representatives

May 4, 2011

Mr. Jim Thivierge 106 Friend Street Amesbury, Massachusetts 01913 JOHN F. TIERNEY

MASSACHUSETTS

SIXTH DISTRICT



Dear Mr. Thivierge:

Thank you for your recent phone call to my Washington, D.C. office regarding federal appropriations. I welcome the opportunity to respond.

Please know, I understand and take seriously your concerns. I continue to fight daily to help American families confront the extraordinary economic situation currently facing this country, and my decisions are made with the situations, concerns, and challenges of Massachusetts families in mind.

To that end, I believe the Republican's budget proposal will hurt seniors and have a disproportionate adverse effect on middle-class families, college students and workers. Given the aforementioned concerns, as well as the views of constituents, like you, who have weighed-in with my office on this issue, I voted against H. Con. Res. 34, when it was considered in the U.S. House of Representatives on April 15, 2011. The resolution ultimately passed by a vote of 235 to 193.

As you may know, while the Republican's Fiscal Year (FY) 2012 Budget proposal has already passed the House of Representatives, the appropriations bills have yet to be introduced for FY 2012. Given the complex nature of the federal appropriations, I have enclosed, for your reference, a copy of a report published by the Congressional Research Service (CRS), the non-partisan research arm of Congress, entitled, "The Congressional Appropriations Process: An Introduction" which may be of interest to you.

As explained in the report, once introduced, the appropriation bills will first be considered by the House Committee on Appropriations. These bills-can be found on the Committees' website: appropriations.house.gov. The particular appropriations of interest to you will be reviewed by the Subcommittee on Labor, Health and Human Services, Education and Related Agencies, which can also be found at: appropriations.house.gov.

COMMITTEES

EDUCATION & WORKFORCE SUBC ON HIGHER EDUCATION AND WORKFORCE TRAINING SUBC ON HEALTH, EMPLOYMENT, LABOR, AND PENSIONS

OVERSIGHT & GOVERNMENT REFORM
SUBC ON NATIONAL SECURITY, HOMELAND DEFENSE AND FOREIGN OPERATIONS (RANKING MINORITY MEMBER)

Be assured, I will keep the values and the views of the constituents in the Sixth District in mind as Congress continues its work on FY 2012 budget.

Again, thank you for contacting me. Please feel free to do so regarding any matter of concern to you.

Sinderely.

John F. Tierney Member of Congress

JFT:sr



The Congressional Appropriations Process: An Introduction

Sandy Streeter

Analyst on Congress and the Legislative Process

December 2, 2010

Congressional Research Service

7-5700 www.crs.gov

97-684

"An Act relative to Municipal Finance" a petition by James N. Thivierge, petitioner, 106 Friend Street, Amesbury, MA 01913

To Amesbury's legislative delegation, Senator Baddour and Representative Costello, a petition under article XIX of the state constitution, part the first, which allow its inhabitants *the right* to instruct its representatives, I offer this petition:

I propose "An Act relative to Municipal Finance" and that the General Court, amend and append, this amendment to the municipal finance laws chapter 44 section 32 and the following paragraphs:

That the executive branch, concurring with the submission of the annual budget, accompany the next fiscal year's budget, spending plan, with the following impact information: a preliminary recapitulation with all known factors like the total appropriation contain with the budget, the overlay, estimated or current state charges, a compilation of monthly receipts and revenues with an extrapolation figure till July 15, local aid, projected offset receipts and reimbursements, enterprise activity and proposed, use of free cash, the total surplus of surplus revenue available to reduce raised revenue, plus unallocated resources, in order to generate a preliminary tax rate figure as a result of this spending plan and the aforementioned categories and others certainly provide by the municipal council itself.

These figures and the projection shall be contained on the back inside cover of the budget submission for the next fiscal year and for every fiscal year submission going forward.

And that budgets, both in line item and programmatic format, be created for general government and the schools, and that the municipal council receives a combined budget school and general government budget in programmatic format at the time of submission in accordance with the Amesbury home rule charter or local charter, by-law when applicable, and state law chapter 44, section 32 calendars.

And that all meetings of the municipal council reviewing the annual budget be televised an advertise as such on the local cable station, the local newspapers, plus other media, and that electronic versions of both school and general budgets be available to the residents of Amesbury and other communities for review in both line item and program form as well as a combined programmatic version for both general government and the school district with a copy of each filed with the public library in government documents for public's convenience and perusal plus historical purposes."

For the public good, the general welfare, the common wealth and for the body politic of Amesbury and other inhabitants of our commonwealth, petition filed by Janues N. Thiwierge, 106 Friend Street, Amesbury

MA01913 with our legislative delegation on May 17, 2011 electronically followed by a petition request by mail.

To the Ordinance Committee:

A proposed ordinance filed with his district 6 councilor, and the at-large councilor members of the ordinance committee, and its chairperson district one councilor gilday:

That the executive branch, concurring with the submission of the annual budget, accompany the next fiscal year's budget, spending plan, with the following impact information: a preliminary recapitulation with all known factors like the total appropriation contain with the budget, the overlay, estimated or current state charges, a compilation of monthly receipts and revenues with an extrapolation figure till July 15, local aid, projected offset receipts and reimbursements, enterprise activity and proposed, use of free cash, the total surplus of surplus revenue available to reduce raised revenue, and all unallocated resources, in order to generate a preliminary tax rate figure as a result of this spending plan and the aforementioned categories and others certainly provide by the municipal council itself;

These figures and the projection shall be contained on the back inside cover of the budget submission for the next fiscal year and for every fiscal year submission going forward;

And that budgets, both in line item and programmatic format, be created for general government and the schools, and that the municipal council receives a combined budget school and general government budget in programmatic format at the time of submission in accordance with the Amesbury home rule charter and state law chapter 44, section 32 calendars;

And that all meetings of the municipal council reviewing the annual budget be televised an advertise as such on the local cable station, the local newspapers as well as other media, and that electronic versions of both school district and general budgets be available to the residents of Amesbury for review in both line-item and programmatic form individually as well as a combined version for both general government and the school district, and a copy for review in the public library for the public's convenience and for historical purposes."

You have all the numbers now, it can be done.

For the public good, the general welfare, the common wealth and for the body politic of Amesbury, ordinance petition filed by **James N. Thivierge**,

106 Friend Street, Amesbury MA01913 with the ordinance committee on May 17,

James N. Thivierge Post Office Box 422, Amesbury, MA. 01913-2424, thiviergejim@hotmail.com

Capabilities

Policy making, legislative abilities, managerial and supervisorial, advising and consultation, analytical and design of approaches to solve problems and to protect the bottom line surplus maintaining service and morale, leading towards an improved organization with better response to situations

Summary of Qualifications

Experienced manager conversant in management and technology with negotiation experience with labor, vendors, other public and private organizations, the statute and regulation with administrative policy, and telecommunications background.

Experience

2000 - Presently Think Two Thousand Plus, IT2K+, Advisor to Organizations - Small Business. Non-Profit. Public Sector in areas of Technical. Financial. Management, Amesbury, MA

In the concluding stages of completing a local government system called "hydroctopus" that deals with the three levels of local city/town government and eight important features that generates a recapitulation sheet, tax rate, tax burdens based on meeting appropriation and financing votes plus calendar real estate transactions including a process that computes the coefficient of dispersion and adjust the tax base based on calendar sales which ultimately denominates the net appropriation or net levy creating a tax rate uncertified both average and median burdens with the ability to adjust every property need be; plus many other features like generating reports and charts, projecting scenarios, tracking the nexus of the ceiling limit versus the levy limit, the financing component still underway, and history imbedded, with the functionality to download comparative peers of numerous types.

Seminars, classes, legislation etc relational databases are all part of it2k+ mix.

2004 - Quincy College, Quincy, MA Adjunct Faculty Instructor

2002 New England College of Finance, Boston, MA Adjunct Faculty

1978 - 2001 Division of Banks, Boston MA, Director of MIS Services,

Manager, within a division of Consumer Affairs and Business Regulation

Project management within the intent of the Massachusetts state law and regulations;
Software analysis and development/design for mainframes, mini-computer and other platforms for
statutory plus other systems to satisfy daily operational needs; main achievement establishing the
present MIS dept./section;

1974 - 1978 <u>Department of Revenue (Dept of Corp/Tax)</u>, Boston MA, Senior Programmer,

Programs & Analysis, a department of Administration & Finance

- Horam

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Program development, conversion and development of tax systems; Achievements: Wrote software and designed data format used for submission to Supreme Judicial Court on the "Sudbury Decision," 100% valuation; SEIU union steward.

1974 – 1974 <u>Cummins-Allison</u>, Newton MA, Area Manager, Banking Computer Sales 1973 – 1973 <u>Finast Corporation</u>, Somerville, MA Data Processing Supervisor 16 personnel

Town of Amesbury/Essex County

1973 - 1999 Town Meeting Member (23yrs), By-Law committee (9), Finance committee (7,ch,3), Citizens Committee on Economic Development, School committee (3), Board of Selectmen (13,ch,5), Cable Advisory & Programming committees(9) 1985 – 1994 Essex County Advisory Board Member, Executive Board Member, Sheriff & Building and Grounds committees inc. courthouses(ch), Engineering, and Sheriff sub committees; Essex County Selectmen's Association, VP and President.

Military Experience

United States Navy, Honorable Discharge, National Defense & Good Conduct Medal, NTC, Great Lakes, IL, Corry Field, FL, Data Processing 'A' School, San Diego, California, USS Tidewater AD-31 Norfolk VA, USS Cascade AD-16 Newport, RI & Naples, Italy; Data Processing Technician Third Class. Visited over 26 foreign countries and 26 states and foreign and state capitals. Can speak French, Italian and a little Spanish, enough to travel the country on my own and dealt with 26 currencies.

Education

Framingham State College, Master of Arts in Public Administration

Suffolk University, Graduate work in Public Administration

Merrimack College, B.A. American Studies

Northern Essex Community College, Business/MIS courses

Commonwealth of Massachusetts, Management/MIS courses

Federal Reserve & FDIC, Management/Information Technology

A Basic BackgroundNarrative Template of James N. Thivierge

I have the necessary experience and expertise to provide your institution,

AnyWherePublicorPrivate, as a full time graduate school and/or

undergraduate instructor in public policy/administration or related program and

government or relational database, conveying the kind of insight in public management,

leadership, oversight, technology, administration and organization you seek, plus the overall

YM

100 minutes with jim thivierge

What do you think?!

With town meetings concluding and city councils deliberating about next year's spending plan, what do you think about someone demystifying the whole tax rate process in 100 minutes?

For someone who has a better than keen interest in this stuff, thinktwothousandplus can show someone the how, who, what, when, where, and why's of the tax rate process in 100 minutes.

For one dollar a minute, minimum class size 20, it will take a little over an hour and a half to master the building of the rate, so that you as a public advocate can be much stronger in support of your causes.

Taught by one who has spent considerable time studying and perfecting the archeology of the tax rate, you and your group can learn to be more effective in your pursuits..

For more information on the details, write Thinktwothousandplus pobx422 ma0193 for more on this very limited opportunity. Thinktwothousandplus or Pensedeuxmilleplus or Cogitoduemillepiu etc, etc., and on a humorous note, you can dance to the Tennessee waltz of tax levy reduction while maintaining the same spending levels so that GDP does not subside, and individual spending and consumption can increase, increasing gross domestic product. — you will see the magic, and no longer wonder when you look up at the stars, on how the dance is done!! — Offer ends July 29 2011, anno domini. About the statements above, they are all true!

"HYDROCTOPUS"

tax rate software approach for public advocates

how to create your own towards better advocacy on your issues

creator Jim Thivierge

Featuring: 1, a perspective on the emerging taxbase as of January 1, and compare with previous calendar years; 2, via the minutes of the municipal meetings, the mayoral financial policy submissions to the municipal council and their votes, accountability; 3, an ongoing progressive disclosure approach towards a new tax rate and burden in Nov/Dec as data becomes available from the state and local government to build the future recapitulation sheet for the next fiscal year; 4, the ability to dissect already filed data from the recapitulation sheets, the annual report et al. to add to the deliberations on the issues of the day thru real time reports and proj rate"; 6, the flexibility to distribute this accumulated data to other products easily for varied portrayals; 7, to graphically display charts and graphs to augment the narrative text; 8, and, in sum, amongst, its many other attributes, to depict the future emerging context so that better policy decisions can be made without undue

and further burden onto to the public! Voila! - Truly, a system designed, user friendly, to better and more adequately scrutinize and question the process of local government; and with your participation, we can give birth to an approach that evolves and gets more intuitive in time! PERFECT, piece homegrown software realizing many years of meeting experience at night with professional work during the daytime. For more information on how "HYDROCTOPUS" can enhance your local advocacy group's public participation please write to the following address to set up a "a tete, a tete" okay!

Jim thivierge,

thinktwothousandplus, pobx422 ma01913