



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Christopher C. Harding
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

October 25, 2017

James A. Drawe
Chairman, WiredWest
Old Courthouse
99 Main Street
Northampton, MA 01060

Dear Mr. Drawe:

Thank you for your letter dated October 3, 2017 regarding the Division of Local Services' (DLS) recently issued Last Mile Broadband Project Financial Guidance. As we hope the Guidance made clear, DLS understands that this is a novel area of municipal finance. Where an individual town may have questions or concerns, DLS will actively consult with that town to provide town-specific guidance.

DLS's mission is to assist town officials in achieving municipal goals while ensuring proper fiscal management. Accordingly, you should know that DLS will not, as you phrase it, take "negative action" against broadband-only municipal light plants (MLPs). DLS does, however, expect towns to comply with applicable municipal finance statutes with respect to debt service associated with a debt exclusion undertaken to support construction of a town-owned broadband network. This is critical, as the town's tax rate cannot be approved without such compliance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Sean Cronin".

Sean Cronin
Senior Deputy Commissioner for Local Services

Supporting a Commonwealth of Communities

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