wharf; in addition, they collect for the Town and pay over to the Town the real estate taxes on the cottages.

- The tenants do not have leases on the lots. They are tenants at will.
- The Feoffees allow only 24 of the 167 cottages to be used as year-round residences (Feoffees' *Rules and Regulations*).
- The remaining cottages may only be occupied between April 1 and November 30.
- In 1967 the Feoffees voted that no additional cottage should be occupied year round unless the Board of Health issued a certificate for an adequate sewage disposal system.. The Feoffees were concerned by the number of cottages being converted into year-round homes and the sewage problem it created; the land needed to "rest" over the winter "giving the waste products a chance to dissipate" (R. Betts, "History of Little Neck", 1998, p. 6).
- The Feoffees believe "that the additional rent to be gained from year-round rentals would be more than offset by an increase in the school population and the need for additional municipal services for Little Neck" (Feoffees' "Comments").
- As a deterrent to out-of-season use, the Feoffees amended their Rules and Regulations in 1999 to impose an additional rent of $1,000 per week if a "seasonal" cottage is occupied in the winter months. Since the amendment there has been no out-of-season use by "seasonal" tenants (Feoffees' "Comments").
- As all 167 lots are owned by the Feoffees, the entire property is subject to the Clean Waters Act. In September, 2000, the Feoffees entered into an Administrative Consent Order with the Massachusetts Department of Environmental Protection concerning the repair or replacement of the cottages' septic systems. The Order requires all cottages which do not have a satisfactory drip irrigation system to have a tight tank by November 30, 2003. In May 2001 the Department allowed a delay in execution of the Order pending a review by the Town of the possibility of extending the Town's sewer system to Great and Little Neck (DEP Consent Order and DEP letter dated 5/1/01).
- James Engel, chairman of the Board of Selectmen, is quoted saying that the Town needs to work on getting a guarantee that the "intensity of use of Little Neck will remain unchanged"(Ipswich Chronicle, 12/6/01).
- All "seasonal" tenants are charged the same rent and all year-round tenants are charged the same higher rent. The rent does not depend on the situation of the lot, its size relative to others, whether it has good views or not, the valuation placed on it by the Town Assessors, etc.
- The rents do not include the taxes due on the lots; however the Feoffees pay out of the rents the taxes due on the rest of the land at Little Neck and the taxes on the wharf, community center, etc. In FY 96 the lots were assessed at $12,431,000, the rest of the land at $923,500, and the wharf, community center, etc., at $89,200.
- Tenants must clear with the Feoffees before making additions to their cottages, cannot plant trees which grow higher than a shrub, must keep their cottages and yards "in a good state of preservation and cleanliness", cannot "use a radio, television, or such other device" between 11 p.m. and 9 a.m., must take out insurance which shall insure the Feoffees as well themselves "against all injuries to persons occurring in or about their leasehold", etc., etc. (Feoffees' *Rules and Regulations*)
- Except for their annual meeting the Feoffees' meetings are not publicly posted.