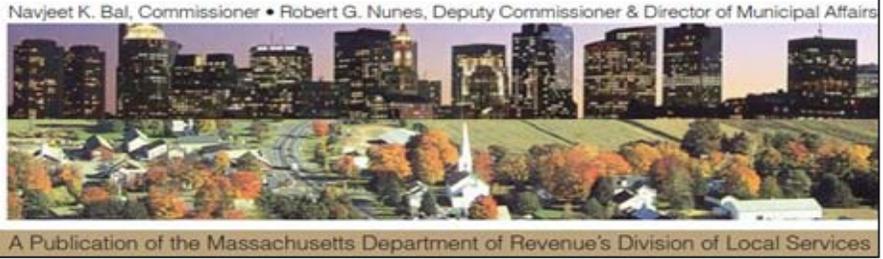


# City and Town



## New Officials Finance Forum Provides Timely Advice

[The Division of Local Services](#), as part of its mission to educate elected and appointed local officials on the state's public finance law for cities and towns, annually sponsors a day-long meeting in June called the [New Officials Finance Forum](#), or as it is better known in the office, NOFF.

This year's NOFF is set for Wednesday, June 1, at the Hogan Campus Center at the College of the Holy Cross in Worcester, a central location for those all over the state.

The course is designed to not only provide hard information, but to encourage municipal officials to think of themselves as working on a team that is knowledgeable and well-versed in municipal finance, and that understands the interrelationships of the various municipal offices.

I would strongly urge new municipal appointed and elected officials to attend this valuable conference and to speak with DLS staff who will be at every table. Those who haven't attended in a while may also find it a useful refresher.

I will kick off the conference with opening remarks and an overview of the Department of Local Services, followed by sessions that will focus on an overview of municipal government, the budget process, the tax recapitulation process, and reserve and debt policies.

[DOR Commissioner Navjeet K. Bal](#), a strong support of the work done in DLS, will kick-off the afternoon session.

In the lounge adjoining the ballroom, subject matter experts will staff information tables, and a representative from the [Operational Services Division \(OSD\)](#) will be on hand to provide information on cost-saving procurements.

Seating is limited, and reservations must be received by Friday, May 20. I urge you to take advantage of this opportunity.

Robert G. Nunes

[Deputy Commissioner & Director of Municipal Affairs](#)

Click [here](#) to read more ...

## Local Aid Estimates based on House Final Budget

The Division of Local Services has posted updated local aid estimates based on amendments to the House Ways & Means Committee's (HWM) proposed budget that were approved by the House during budget debates this week. Except for amendments to provide for smart growth school reimbursements under MGL Chapter 40S and changes to the regional public library appropriation language, the numbers are unchanged from the HWM estimates.

Click [here](#) to view updated estimates on the Division's website.

It is important for local officials to remember that the local aid estimates are still preliminary and are subject to change as the legislative budget process unfolds.

If you have questions regarding the updated local aid estimates, please contact Lisa Juskiewicz, Jared Curtis or Donnette Benvenuto at (617) 626-2384 or [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us).

*Originally published as a DLS Alert on April 29, 2011.*

**Editor's Note:** Anyone interested in compiled-by-month PDF editions of City and Town's weekly articles can now view,

download, or print these from the City and Town website: [www.mass.gov/dls/cityandtown](http://www.mass.gov/dls/cityandtown).

## Mark Your Calendar

### Registration for the New Officials Finance Forum (NOFF) now open!

The Division of Local Services will offer its annual seminar for recently elected or appointed municipal finance officials on Wednesday, June 1, 2011 at the College of the Holy Cross, Hogan Campus Center, 1 College Street, Worcester MA. With an emphasis on the basics, this course is designed to foster a team approach to municipal finance by developing an understanding of the responsibilities of the various offices as well as their interrelationships.

The day will begin with Deputy Commissioner Robert Nunes' opening remarks and overview of Local Services. Topics presented during this day long seminar will include: an overview of municipal government; the budget process; the tax recapitulation process and reserves and debt policies. Navjeet Bal, Commissioner of the Department of Revenue, will kick-off the afternoon session. There will be tables in the lounge staffed with subject matter experts. We hope you will take time either before the seminar begins or during the break to stop by visit DLS staff as well as staff from the Operational Services Division (OSD). OSD staff will provide information on procurement services available to cities and town.

Check-in begins at 8:15 am. The seminar will begin promptly at 8:45 am and end at approximately 3:30 pm.

Advance registration is required and seating is limited; registrations must be received by Friday, May 20, 2011. [Click here to register](#).

If you have any questions, contact Donna Quinn, Training Coordinator, at 617-626-3838 or by email at [dlswebcontacts@dor.state.ma.us](mailto:dlswebcontacts@dor.state.ma.us).

**Municipal Bulletin 37** The [Division of Local Services \(DLS\)](#) is pleased to announce that it will provide state and local officials with copies of our updated *Municipal Bulletin 37, "Laws Relating to Municipal Finance and Taxation"* by the end of this fiscal year. This publication is a compilation of those sections of the Massachusetts General Laws and Acts and Resolves that are of particular relevance to local government. *Bulletin 37* is an update to *Bulletin 36* and has been updated through May 2011.

IMPORTANT: DLS will use information in the [Local Officials Directory](#) to mail Bulletin 37. To ensure you receive it, please review your information in the LOD and make any necessary changes by the end of this month (March). If you need assistance, please contact Deborah Tetrault at 413-452-3972.

## Municipal Calendar

May 1: Taxpayer Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the 2nd half actual tax payment, or the actual tax payment if an optional preliminary bill was issued. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for the 4<sup>th</sup> Quarter tax payment.

May 1: Treasurer Deadline for Payment of 2nd Half of County Tax

May 1: Accountant/Treasurer Notification of Amount of Debt Due in Next Fiscal Year As required by M.G.L. Ch. 44, Sec. 28, the Accountant or Treasurer must notify the Assessors of all debt due in the next fiscal year because the municipality is required to pay its debts, appropriated or not.

Since all debt service must be paid, any debt service not covered by appropriations is added to the "Other Local Expenditures" category, found on page 2 of the Tax Recapitulation Sheet. It is important that the Assessors have this information in order to avoid setting a tax rate lower than required and raising insufficient revenue to cover the municipality's expenditures.

May 15: Treasurer 3rd Quarterly Reconciliation of Cash

May 15: DOR/BLA Commissioner Determines and Certifies Telephone and Telegraph Company Valuations

June 1: Clerk Certification of Appropriations This is done after City/Town Council or Town Meeting so the Accountant may set up accounts for each department in the municipality.

June 1: Assessors Determine Valuation of Other Municipal or District Land In certain communities where land is owned by another community or district, the value of the land is determined by the Assessors in the year following a revaluation year, for in-lieu-of-tax payments.

June 15: Commissioner Determines and Certifies Pipeline Valuations

June 15: Assessors Deadline for Appealing Commissioner's Telephone & Telegraph Valuations

June 15: Assessors Make Annual Preliminary Tax Commitment The preliminary tax commitment must be based on the prior year's net tax on the property and may not exceed, with limited exceptions, 50% of that amount. This should be done early enough for the annual preliminary quarterly or semi-annual bills to be mailed by July 1.

June 20: Assessors Final Date to Make Omitted or Revised Assessments As required by M.G.L. Ch. 59, Sections 75 and 76, if a property is inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessors' role to correct the mistake and assess the property correctly. Such an assessment may not be made later than June 20 of the taxable year or 90 days after the date the tax bills are mailed, whichever is later.

June 30: State Treasurer Notification of Quarterly Local Aid Payments Before June 30

June 30: Assessors Overlay Surplus Closes to Surplus Revenue Each year, any balance in the overlay reserve accounts in excess of the remaining amount of the warrant to be collected or abated in that year, is certified by the Assessors. The transfer from overlay reserves to the overlay surplus is done on the Assessors' initiative or within 10 days of a written request by the chief executive officer. Once in overlay surplus, these funds may be appropriated for any lawful purpose. Any balance in the overlay surplus at the end of the fiscal year shall be closed to surplus revenue and, eventually, free cash.

June 30: Assessors Physical Inventory of all Parcels for Communities that Accepted M.G.L. Ch. 59, Sec. 2A(a)

June 30: Taxpayer Deadline for Applying to Have Land Classified as Forest Land, M.G.L. Ch. 61 According to M.G.L. Ch. 61, Section 6, this is the deadline to apply to the State Forester to have land classified as forest land.

June 30: Assessors Submit Annual Report of Omitted or Revised Assessments

June 30: Assessors Last Day to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of Ch. 59, Sec. 5 If an exemption is granted to a residential property owner, the property tax is lowered, and the city or town collects fewer tax revenues than anticipated. These exemptions are partially reimbursed by the state as indicated under "Payments for Loss of Taxes," section B of the Cherry Sheet. It is the responsibility of the Assessors to submit all exemptions to DOR so that the community may be reimbursed for statutory exemptions. If the Assessors fail to submit a request, the town's loss of tax revenues will not be offset by exemption reimbursements from the state. These reimbursements may not be filed retroactively for any year. If tax bills are mailed late, assessors may submit requests for reimbursement until August 20.



**Please remember to update the online Local Officials Directory so that both municipal and state officials have accurate contact information.**



City and Town welcomes the submission of municipal Best Practice articles and ideas. To do so please contact us at: [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us) or by calling 617-626-2377.



#### City & Town

City & Town is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

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To obtain information or publications, contact the Division of Local Services via:

- website: [www.mass.gov/dls](http://www.mass.gov/dls)
- e-mail: [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us)
- telephone: 617-626-2377
- mail: PO Box 9569, Boston, MA 02114-9569

Contact City and Town at [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us) or by calling 617-626-2377.