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*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.

Editor: Dan Bertrand

Editorial Board: Robert Nunes, Robert Bliss, Zack Blake, Amy Handfield, Sandra Bruso and Patricia Hunt

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## Creating Custom Reports from the Municipal Databank Website

DLS is pleased to announce the release of a short instructional video that shows you how to create customized data reports that can be used to compare your community with comparable communities or to create other user-defined reports. The video features a step-by-step walkthrough and has been posted to the Division's homepage. View it by clicking [here](#).

## Nearly 400 Local Officials Attend "What's New in Municipal Law"

The DLS Legal Staff recently held its annual seminar "What's New in Municipal Law" for local officials on Friday, September 27th at The Log Cabin Banquet & Meeting House in Holyoke and Friday, October 4th at The Lantana in Randolph.



The general session in the morning reviewed new legislation and recent court decisions pertaining to local government. The morning session also included a panel discussion on local tax and payment in lieu of tax agreements, such as those related to economic development, energy generation and exempt institutions. The afternoon session consisted of three concurrent workshops on the following topics: (1) assessment and collection of betterments and municipal fees and charges, (2) new and recurring enterprise, community preservation and other special funds, and (3) municipal personnel and workforce issues. Future editions of *City & Town* will feature case studies from the seminar.

## ***City & Town* User Survey**

Please take a moment to respond to our *City & Town* reader survey. It contains seven questions, replies are tabulated anonymously and the results will be reported back to you. Your opinions matter and will help shape the direction of *C&T* going forward.

In the spirit of DOR360, DLS believes that constant communication with our stakeholders - and in this case, you, our readers - will help us to produce the

best possible *City & Town*. To take the survey, please click [here](#).

## **Ask DLS**

This month's *Ask DLS* features frequently asked questions about chapter lands. Please let us know if you have other areas of interest or send a question to [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us). We would like to hear from you.

### **If you receive a new forest plan after the September date what happens?**

Chapter 394 of the Acts of 2006 regarding the application and certificate and approved forest plan submitted to the assessors changed the submission deadline from "submit before September 1st" to "submit before October 1st" for property to be classified as Forest Land under Chapter 61.

Note: The forest plan *approval* by the State Forester takes some time - "the owner must submit a written application to the State Forester before July 1 of the year before the start of the fiscal year for which taxation as classified land is sought. (*The fiscal year of cities and towns begins July 1 and ends the following June 30.*) The application must be made in accordance with all rules and regulations established by the State Forester. The State Forester will certify whether the property qualifies as forest land and is being managed under an approved 10 year forest management plan."

## **MassGIS Parcel Mapping Project Complete!**

**Christian Jacqz, Director; Neil MacGaffey, Assistant Director, MassGIS**

*(The following is an informational article submitted to City and Town from the Massachusetts Office of Geographical Information.)*

MassGIS (the state's GIS office in the Information Technology Division of ANF) is pleased to announce the completion of a three year project to create a high-quality, standardized digital parcel map for every community in the Commonwealth. Boston was not included in this project because the existing quality of their mapping is very good; MassGIS is discussing standardization of the city's tax mapping with their GIS staff. Local assessors, mapping consultants, regional planning agencies, and computer assisted mass appraisal (CAMA) vendors all contributed to this effort, which was funded through an information technology bond and public safety trust funds.

This project had the following outcomes:

- In many cases, significantly improved geographic accuracy of the parcel mapping;
- Linkage between the map parcels and a consistent set of fields from each town's assessing database using a single unique identifier;
- Incorporating the legislatively approved boundary between communities such that the statewide map is seamless.

### **What is "standardized parcel mapping?"**

The [MassGIS parcel standard](#) offers a logical and extensible framework for managing parcel data, establishes standards for the geographic accuracy of the parcel boundaries, and enforces a minimum match between the mapping and the assessing database and vice-versa. The standard was developed with input from across the Commonwealth including local and regional GIS staff, private consultants, and assessors. The standard was the specification for this

project.

## **Benefits of standardized parcel mapping**

The [MassGIS Strategic Plan](#) (2007) highlighted the importance of parcel mapping and recommended state funding to complete it statewide. That report cited many benefits of high-quality parcel mapping in GIS; more benefits have since been identified as the parcel mapping became available:

1. Parcel mapping can be used as the foundation of a shared GIS resource for municipal departments, along with other mapping available statewide from MassGIS such as structure outlines, roads, aerial photo basemap, wetlands, open space, political boundaries, elevation, floodplains and many more. See [MassGIS map layer list](#) for details.
2. Accurate, complete, and current digital parcels are becoming essential for local government operations as municipalities increasingly use GIS, asset management, permitting and other software packages which incorporate parcel mapping. The high match rate between maps and assessing records in the standardized mapping is essential for automated abutter identification tools and other uses.
3. Standardized parcel mapping provides an initial address assignment for every structure in the state. This function is essential for current and future E-911 systems. E-911 also needs parcel boundaries to delineate response areas for police, fire, and ambulance units, which don't always follow municipal boundaries.
4. The Bureau of Local Assessment has endorsed the parcel mapping standard as a best practice and as a specification for map maintenance

providers.

5. Private sector vendors can more cost-effectively develop applications for communities without having to make community-specific modifications.
6. The mapping is seamless and users can easily access parcel mapping for adjacent communities or for an entire region.

If parcel mapping for a town is provided to MassGIS, the public can download it or view it in a user-friendly web mapping application such as MassGIS' On-Line Data Viewer ("[OLIVER](#)") or the MassGIS "[MuniMapper](#)", thus saving the town staff time in responding to requests from the public.

### **Who supports standardization?**

All the parcel map maintenance and GIS consultants working in Massachusetts, the principal computer assisted mass appraisal (CAMA) software vendors, the regional planning agencies and DOR's Bureau of Local Assessment are familiar with and support the parcel standard. As of September 2013, about 160 communities (see [map](#)) have committed to maintaining the standardized parcel mapping and that number is expected to grow as MassGIS continues its focus on assisting and educating communities about this issue.

### **How can my city or town do this?**

Future updates of the parcel mapping from this project must conform to "Level III" (the highest level) of the MassGIS standard. Additionally, the parcel identifiers (LOC\_IDs) from the mapping have to be added to the assessor's CAMA database, if they are not yet in there, and the two datasets have to be maintained in sync going forward. In all likelihood, the mapping

provider and the CAMA software vendor, or the town staff working with GIS, are very familiar with these requirements. There may be specific customizations that are required to integrate additional information on existing maps such as parcel dimensions - MassGIS is available to assist with adding these (contact Neil MacGaffey at [neil.macgaffey@state.ma.us](mailto:neil.macgaffey@state.ma.us)).

See the variety of resources and information on the MassGIS website about [maintaining standardized parcel mapping](#) and contact the program with any questions.

## **Annual Update of Real Estate Tax Credit for Certain Persons Age 65 and Older**

**Department of Revenue**

### **I. Introduction**

For tax years beginning on or after January 1, 2001, an owner or renter of a principal residence located in Massachusetts who is age 65 or older at the close of the taxable year may be eligible to claim a refundable credit against personal income taxes. Known as the "circuit breaker credit," this credit is based upon the actual real estate taxes or rent paid by a taxpayer eligible to claim the credit. See G.L. c. 62, sect. 6(k), added by sections 80 and 81 of chapter 127 of the Acts of 1999. This TIR updates TIR 01-19 by providing the income and assessed valuation threshold amounts and the maximum credit amount for tax year 2013.

### **II. 2013 Income Threshold Amounts for Renters and Homeowners**

A Massachusetts taxpayer age 65 or older that owns or rents his or her principal residence may qualify for the circuit breaker credit if he or she meets the eligibility requirements as stated in TIR 01-19, Real Estate Tax Credit for Certain Persons Age 65 and

Older.

Under G.L. c. 62, sect. 6(k)(4), for purposes of calculating the circuit breaker credit, total income, and maximum credit thresholds are adjusted annually to reflect inflation for the calendar year in which the taxable year begins.

For tax year 2013, the taxpayer's "total income" cannot exceed \$55,000 for a single individual who is not the head of a household, \$69,000 for a head of household, and \$82,000 for married couples filing a joint return.

### **III. 2013 Assessed Valuation Threshold Amount for Homeowners**

For tax year 2013, the assessed valuation, before the residential exemptions but after abatements, of the homeowner's principal residence may not exceed \$700,000. If the taxpayer owns more than one acre of land, only the assessed value of the principal residence, together with the land that immediately surrounds and is associated with that residence, not to exceed one acre, should be used in determining the eligibility of the taxpayer for the credit.

The Department annually adjusts the assessed value threshold limit by using a cost-of-housing adjustment that reflects the change in the average assessed value of single family homes in Massachusetts from the previous calendar year.

### **IV. Calculation of the Credit Available in 2013**

#### **Renters**

The credit is equal to the amount by which 25% of the rent actually paid by the taxpayer during the taxable year for the occupancy of the principal residence exceeds 10% of the taxpayer's total income for the taxable year, provided that such amount does not



exceed the maximum credit amount. For tax year 2013, the maximum credit amount is \$1,030.

**Homeowners**

The credit is equal to the amount by which the taxpayer's property tax payments in the current tax year, including water and sewer use charges paid to a municipality, but excluding any abatement or exemption granted, exceeds 10% of the taxpayer's total income, for the taxable year, provided that such amount does not exceed the maximum credit amount. For tax year 2013, the maximum credit amount is \$1,030.

<p><b>October 1</b></p>	<p><b>Collector</b></p>	<p><b>Mail Semi-Annual Tax Bills For communities using the regular semi-annual payment system, actual tax bills or optional preliminary bills should be mailed by this date.</b></p>
<p><b>October 1</b></p>	<p><b>Taxpayer</b></p>	<p><b>Semi-Annual Preliminary Tax Bill - Deadline for Paying Without Interest</b> According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the preliminary tax payment without interest in communities using the annual preliminary tax billing system, unless the bills were mailed after August 1. If mailed after August 1, the payment is due November 1, or 30 days after the bills were mailed, whichever is later.</p>
<p><b>October 1</b></p>	<p><b>Taxpayer</b></p>	<p><b>Deadline for Applying to Have Land Classified as Agricultural/Horticultural Land or Recreational Land, M.G.L. Ch. 61A and Ch. 61B.</b> According to M.G.L. Ch. 61A, Sections 6 and 8, and Ch. 61B, Sections 3 and 5, this is the deadline to apply to Assessors to have land valued, taxed and classified as agricultural/horticultural or recreational land in the next fiscal year, unless a revaluation program is being conducted for that fiscal year. Under M.G.L. Ch. 59, Section 38 and DOR guidelines, Assessors must review all property valuations and make adjustments to ensure current fair cash valuations every year. Because a revaluation program is being conducted every year, taxpayers who do not submit their</p>

		applications by October 1 have until 30 days after the actual tax bills for the fiscal year are mailed to apply.
<b>October 15</b>	<b>Superintendent</b>	<b>Submit School Foundation Enrollment Report to DESE</b>
<b>October 31</b>	<b>Accountant</b>	<p><b>Submit Schedule A for Prior Fiscal Year</b></p> <p>This report is a statement of the revenues received, expenditures made and all other transactions related to the community's finances during the previous fiscal year. The Schedule A classifies revenues and expenditures into detailed categories that will provide information essential for an analysis of revenues and expenditures generated by various departments. This data, like other financial information reported to DOR, is entered into DOR's Municipal Data Bank; as such, the Department may provide time series, comparative and other types of analyses at the request of a city or town. This information is also sent to the US Census Bureau and eliminates a prior federal reporting requirement. Failure to file by October 31 may result in withholding major distributions of state aid until the Schedule A is accepted by BOA.</p>
<b>October 31</b>	<b>Selectmen</b>	<b>Begin Establishing Next Fiscal Year Budget Guidelines and Request Department Budgets</b>
<b>October 31</b>	<b>Assessors</b>	<p><b>Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for annual preliminary tax bill communities)</b></p> <p>A community that uses the annual preliminary tax bill system (on a quarterly or semiannual basis) should begin gathering tax recap information in order to have enough time for the tax rate to be set and tax bills mailed by December 31. See August's Complete Tax Rate Recapitulation Sheet.</p>
<b>October 31</b>	<b>Treasurer</b>	<p><b>Notification of monthly local aid distribution, click <a href="http://www.mass.gov/treasury/cash-management">www.mass.gov/treasury/cash-management</a> to view distribution breakdown.</b></p>

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