

Senior Deputy
Commissioner
of Local Services
Sean R. Cronin



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The Real Work Begins

As I've settled into my new role at the Division of Local Services (DLS) over the past five weeks, I've been continually impressed by the dedication and professionalism I see both in state government and in our municipal government partners across the Commonwealth. I've met with both DLS staff and outside groups to hear their thoughts and suggestions on how we can build on our successes and identify areas of improvement. From the Massachusetts Association of Assessing Officers Policy Committee to Senate President Rosenberg's Municipal Conference in Northampton, I've had the opportunity to gain a better understanding of the diverse issues and fiscal challenges currently facing municipalities.

I've also begun to reach out to other state agencies that interact with municipalities to discuss ways in which they can do more to assist you. I will elaborate more over the weeks and months ahead, but I can say there are great opportunities for agencies such as MassIT and OSD to be significant resources for all of you. In addition, the Community Compact Cabinet will be exploring ways to make all state agencies better partners with municipalities.

I look forward to meeting as many of you as I can in your communities. Until I can hear from you in person, I'd ask that you take the time to complete [the survey](#) the Lieutenant Governor sent to all of you seeking to identify the unfunded mandates, onerous laws and regulations and bottlenecks in state government that inhibit the success of your cities and towns. More than 500 of you have responded already, but we want

to hear from as many local officials as possible. The survey will be available until the end of this week. If you haven't done so, please [click here](#) and tell us what you think.

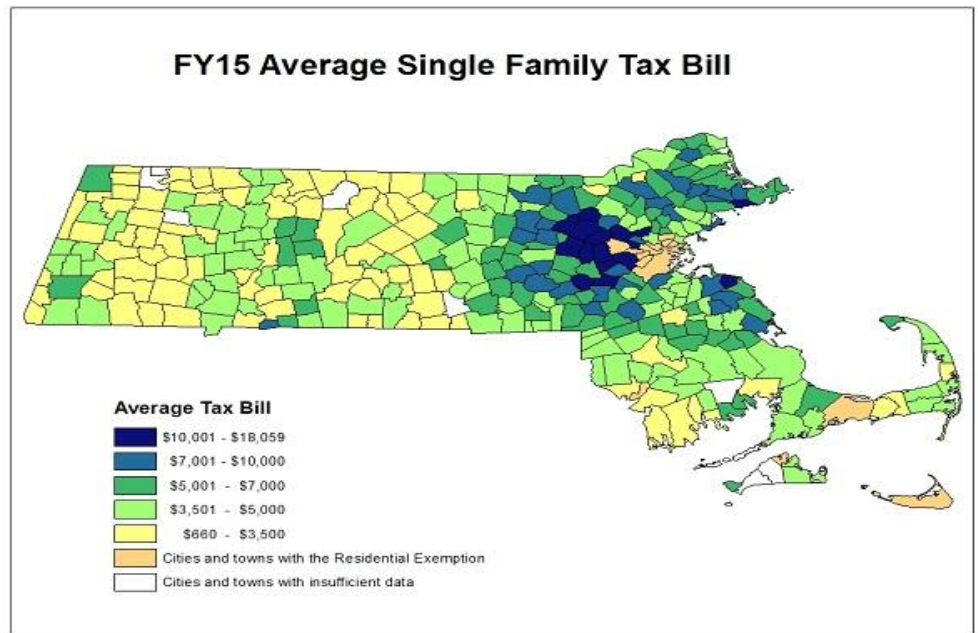
I want to highlight an exciting opportunity here at DLS: we have recently begun our search for a new Director of the Bureau of Accounts and we're casting a wide net to recruit as many qualified candidates as possible. This critical position oversees the tax rate setting process, free cash certification, compliance with Proposition 2 1/2, the Qualified Bond and State House Notes Programs, and plays a vital regulatory role in the fiscal well-being of every community in the Commonwealth. If you or someone you know is interested in applying, please click [here](#). It's crucial that we get the best qualified person for this job, as its importance can't be overstated.

Finally, as a former local official, I know there are new and innovative programs going on under the radar in your communities. I want to hear from you about the efforts your communities are taking on a daily basis to ensure success, fiscal and otherwise. We want to promote those good and exciting works in our cities and towns. On our end, we're working with our colleagues across state government to provide guest articles outlining the resources and programs available to municipalities. You can send your success stories to cityandtown@dor.state.ma.us and we will highlight them in future editions of *City & Town*. If there are state agencies you want to hear from or programs you want more information on, tell us that as well. The Commonwealth is listening and we want to hear from you.

Sean R. Cronin
Senior Deputy Commissioner of Local Services
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FY15 Average Single-Family Tax Bills and Assessments

Bob Bliss - DLS Regional Manager and Director of Strategic Planning and James Paquette and Donna Demirai - Bureau of Local Assessment



Average single-family tax bills (ASFTB) in FY15 grew 4.08 percent while the average property value for a single-family home grew 3.61 percent, according to statistics compiled by the Division of Local Services' Municipal Data Bank.

The ASFTB for FY15 in Massachusetts was \$5,225, up from \$5,020 in FY14, while the average property value for a single-family home was \$368,143, up from \$355,314 in FY14. This is the second year in a row that average single-family home property values have increased since the housing market crashed in 2008, but are still far below the average of \$406,673 in FY07.

In other words, the average value of a single-family home in Massachusetts is still nearly ten percent less than it was before the Great Recession.

The values used to assess single-family homes in FY15 were recorded as of January 1, 2014, reflecting sales that took place in calendar year 2013.

The ASFTB for each community is calculated by adding together the assessed values of all the single-family parcels in the community then dividing that total by the number of parcels, producing an average single-family home property value. This average value is then divided by one thousand and multiplied by the residential tax rate. Changes in the ASFTB can be used to measure the variations in the cost of their local government.

It should be noted that 13 cities and towns have adopted residential exemptions. They are Barnstable, Boston, Brookline, Cambridge,

Chelsea, Everett, Malden, Nantucket, Somerset, Somerville, Tisbury, Waltham and Watertown. The residential exemption ([MGL c. 59, sec. 5C](#)) allows a municipality to grant an exemption to an owner-occupied residential property of a dollar amount that cannot exceed 20 percent of the average assessed value of all its residential class property. This exemption reduces the taxable valuation of each residential parcel of a taxpayer's principal residence by the community's adopted percentage. Granting the exemption raises the residential tax rate and shifts the residential tax burden from moderately valued homes to non-owner-occupied apartments, summer homes and higher valued homes.

For the purposes of this article, communities that have adopted the residential exemption are excluded because sufficiently detailed data used to determine their average tax bills is unavailable. Additionally, at the time the data was pulled for this article, nine communities (West Tisbury, Chilmark, Rochester, Oxford, Plainfield, Orange, Gosnold, Florida, and Monroe) had not set FY2015 tax rates. This resulted in a total of 329 communities considered for analysis.

Tax Bills and Values Higher in Metro Boston

In general, average single-family home values and property taxes are higher - in some cases much higher - in metropolitan Boston than in the rest of the state.

Single-family home property values increased the most in Suffolk County (11.35 percent) and in the counties encircling Suffolk County: Norfolk (6.07 percent), Middlesex (5.55 percent) and Essex (5.08 percent). Southeastern Massachusetts and the Cape and Islands recorded smaller increases in single-family home values for Dukes (3.24 percent), Plymouth (2.94 percent), Bristol (2.84 percent) and Barnstable (2.4 percent) counties.

Values for single-family homes increased the least from Worcester County west to the New York border, with Worcester (1.85 percent), Hampshire (0.92 percent), Berkshire (0.83 percent), Franklin (0.31 percent) and Hampden (0.27 percent) counties recording the slowest growth in values.

<u>State-wide Average Single Family Tax Bill</u>					
Fiscal Year	Assessed Value	Parcels	Average Value	Single Family Tax Bill	# of Towns Included
2003	338,692,554,523	1,271,609	266,350	3,206	340
2004	393,587,485,355	1,280,537	307,361	3,412	340
2005	455,222,653,352	1,290,239	352,820	3,588	340
2006	492,167,899,571	1,275,726	385,794	3,801	338
2007	523,017,811,362	1,286,089	406,673	3,962	339
2008	517,837,501,478	1,282,713	403,705	4,110	337
2009	504,011,292,677	1,286,523	391,762	4,250	337
2010	481,744,341,860	1,289,112	373,702	4,390	337
2011	469,726,929,988	1,298,920	361,629	4,537	338
2012	466,850,381,371	1,301,555	358,687	4,711	338
2013	462,237,531,334	1,304,680	354,292	4,846	338
2014	464,643,015,746	1,307,697	355,314	5,020	338
2015	482,960,324,151	1,305,390	369,974	5,225	333
Average 2008-2015					3.95%

The ASFTB increase of 4.08 percent is the largest since 2007 and is slightly larger than the ten-year average increase of 3.95 percent. Taxpayers often wonder how their tax bills can increase more than 2.5 percent in any year under the restrictions outlined in Proposition 2 1/2, the law that limits the property tax levy of cities and towns. The answer is that stipulations built into the law allow for increases in addition to the statutory 2.5 percent growth in the levy limit each year. Examples include the addition of new growth, legally approved ballot votes to increase the levy limit and the use of excess taxing capacity.

While the highest tax bills were in eastern Massachusetts, the largest percentage increase in tax bills was in Franklin County, which recorded a 5.54 percent increase in ASFTB from \$3,549 in FY14 to \$3,745 in FY15 (while the average single-family home property value increased by only 0.31 percent in Franklin County).

By contrast, Suffolk County, which saw 11.35 percent increase in average single-family home values, recorded an increase of 4.60 percent in its ASFTB, from \$4,077 in FY14 to \$4,264 in FY15.

The highest average single-family tax bills were recorded in Middlesex (\$7,168), Norfolk (\$6,483), Essex (\$5,764) and Plymouth (\$5,135) counties. The lowest averages were recorded in Barnstable (\$3,842), Bristol (\$3,781) Franklin (\$3,745), Hampden (\$3,712) and Berkshire (\$3,443) counties.

Individual Communities

Now, let's look at individual communities. At the top of the heap is Weston, whose ASFTB was the first in the Commonwealth to exceed \$18,000, coming in at \$18,059. Weston also had the highest average

single-family home assessment at \$1,470,602 in FY15. Six other communities join Weston in the million-dollar assessment club: the island towns of Aquinnah at \$1,229,365 and Edgartown at \$1,180,422; Wellesley at \$1,152,734; Dover at \$1,079,957, Manchester-by-the-Sea at \$1,027,424, and Lincoln, exceeding \$1 million for the first time at \$1,015,326. Of note is that despite their high values, Manchester-by-the-Sea and Aquinnah actually lost some single-family home value when compared to FY14.

The top ten taxpaying communities in terms of average single-family tax bills are the aforementioned Weston at \$18,059; Sherborn at \$14,720; Lincoln at \$14,367; Dover at \$13,715; Wellesley at \$13,326; Carlisle at \$13,127; Concord at \$12,890; Lexington at \$12,191; and Wayland at \$12,019. All are in Middlesex County and are along or near the Route 128 suburban Boston belt. Wayland knocked Sudbury out of the top ten list this year; Sudbury is now 11th.

The ten communities with the smallest ASFTB are Hancock at \$660; Rowe at \$1,189; Erving at \$1,596; Tolland at \$2,055; New Ashford at \$2,122; Royalston at \$2,201; North Adams at \$2,275; Clarksburg at \$2,366; Otis and Cheshire, both at \$2,407. All are in western Massachusetts except for Royalston.

In all, 73 communities reported an increase of at least 5 percent in their ASFTB. Leading that list were Barre (17.24 percent); Georgetown (14.91 percent); Ashburnham (12.41 percent); Shrewsbury (12.20 percent); Webster (11.92 percent); West Bridgewater (10.20 percent); Greenfield (9.84 percent); Wayland (9.80 percent); and Gloucester (9.26 percent).

On the flip side, 23 communities reported a decline in their ASFTB. Leading the list was Chester (down 7.52 percent), followed by Hinsdale (5.39 percent); Warren (3.25 percent); Phillipston (3.15 percent); Monterey (2.84 percent); Berlin (2.75 percent); Granville (2.14 percent); Hancock (2.08 percent); Heath (1.91 percent); and New Ashford (1.58 percent).

Property values

Sixty-eight communities reported an increase of at least five percent in their average single-family home property values. At the top was Wenham, up 18.23 percent, followed by Swampscott (13.71 percent); Newburyport (12.37 percent); Winthrop (11.77 percent); Revere (11.08 percent); Lexington (10.83 percent); Millbury (9.97 percent); Milton (9.48 percent); and Wayland (9.30 percent).

In all, 165 communities reported an average increase in single-family home values of two percent or more.

Forty-two communities reported reductions in their average single-family home property values in FY15. Reflecting the already observed trend of higher property values in eastern Massachusetts, all but eight these 42 cities and towns with declining average values were in Central and Western Massachusetts. The largest single decline in the average value of a single-family home was 6.04 percent in Heath, a small town in western Massachusetts bordering Vermont.

There are ten communities whose average assessment for single-family homes fell under \$160,000: Athol (\$128,822); Springfield (\$131,495); Adams (\$135,101), North Adams (\$136,292); Savoy (\$154,675); Fitchburg (\$155,826); Warren (\$156,998); Southbridge (\$158,949); Gardner (\$159,132) and Chester (\$159,976). All are in Central and Western Massachusetts.

Longmeadow had the highest average single-family tax rate in the Commonwealth, \$23.62 per thousand dollars of valuation while Hancock had the lowest, \$2.84.

To view the ASFTB data for the communities included in this analysis, please click [here](#). To view the map in a larger format, click [here](#).

Ask DLS

This month's *Ask DLS* features frequently asked questions about the eligibility of some types of properties for the property tax exemption for charitable organizations. Please let us know if you have other areas of interest or send a question to cityandtown@dor.state.ma.us. We would like to hear from you.

Can a property jointly owned by a charitable organization and a taxable individual or entity qualify for a charitable exemption under [MGL c. 59, sec. 5, Clause 3](#)?

No. When real estate is owned by more than one person or entity, each co-owner has an undivided interest in the whole estate. The percentage of ownership interest may be unequal. However, each co-owner has an equal right to the possession, use and enjoyment of the entire property and that interest is inconsistent with the ownership and occupancy required for a charitable exemption.

Can an organization with a purpose of providing affordable housing qualify for a charitable exemption?

Yes. An organization with a charitable purpose of acquiring, constructing, rehabilitating or operating affordable housing would be eligible for an exemption on any portion of real property owned and

occupied by the organization to further those purposes. That means, for example, that during the construction or rehabilitation phase of an affordable housing project, the charitable organization would be deemed to occupy the real estate sufficiently for exemption purposes. However, once the affordable units are rented, the tenants rather than the organization occupy the units. Therefore, that portion would not be exempt. Any portion of the property occupied by the organization, for example, office areas, would still be exempt.

Under a local acceptance provision of [MGL c. 59, sec. 5, Clause 3](#), charitable organizations do not have to occupy foreclosed properties that they acquire for the purpose of creating affordable housing immediately. That provision exempts a property owned by, or held in trust for, a charitable organization for the purpose of creating community housing, as defined in the Community Preservation Act, [MGL c. 44B, sec. 2](#), if it was purchased from an entity that acquired it by a mortgage foreclosure sale until it is rented or sold, but for not more than seven years after the purchase.

Is keeping land in a natural and undeveloped state for conservation and wildlife protection purposes considered a charitable use?

Yes. Natural resource conservation is a recognized charitable purpose after the decision of the Massachusetts Supreme Judicial Court (SJC) in [New England Forestry Foundation, Inc. v. Assessors of Hawley](#), 468 Mass. 138 (2014). Land occupied for forest management purposes, for example, contributes to clean air and water, counters carbon pollution and furthers the responsibility of the government for environmental protection.

Under the [New England Forestry Foundation, Inc. v. Assessors of Hawley](#) case, are all non-profit land conservation organizations entitled to the charitable exemption under [MGL c. 59, sec. 5, Clause 3](#)?

No. Although the SJC held that the New England Forestry Foundation (NEFF), a nonprofit corporation that held land for conservation purposes, had demonstrated its eligibility for a charitable exemption under [MGL c. 59, sec. 5, Clause 3](#), assessors must still review the facts of each application for exemption and make a determination whether, consistent with the [NEFF](#) decision, the applicant is (1) organized for charitable purposes and (2) occupies the property in furtherance of its charitable purposes.

Charitable Purposes - What factors identify a bona fide charitable conservation organization?

In the NEFF case, the SJC considered NEFF's articles of organization

and its *charitable purposes*, which included providing for the conservation and ecologically sound management of privately owned forestland and creating, fostering and supporting conservation, habitat, water resource, open space preservation, recreational and other land uses by following good forest management practices in an ecologically and economically prudent manner.

The Court also considered NEFF's actual *activities* which included: educating landowners, foresters, forest product industries, and the general public about the benefits of forest stewardship; permanently protecting forests through gifts and acquisitions of land for the benefit of future generations; actively managing foundation lands as demonstration and educational forests; and conservation through sustainable yield forestry of a working landscape that supports economic welfare and quality of life. It noted the organization's extensive holdings in a number of states and within 39 Massachusetts cities and towns and the specific location of the property at issue in Hawley, which abutted on two sides of a state forest. It noted that through this acquisition, NEFF had helped to extend a block of forestland preserved by the Commonwealth and furthered the state goal of preserving large and contiguous forested blocks to (1) protect species that require a certain amount of continuous area to thrive and (2) generally enhance the biodiversity of forestlands. The court also noted that NEFF's forest management policies include many of the same principles the Department of Conservation and Recreation has set forth for the management of state owned forestlands.

The SJC did not set a specific formula for determining whether an organization is a "'bona fide' conservation organization," but it did list relevant factors to consider. They could include membership in regional, state or national coalitions of conservation organizations; recognition by government entities or the scientific or academic community as a trusted community resource; partnership with local municipalities in carrying out [MGL c. 61](#), [61A](#) or [61B](#) (e.g., being selected by a town or city to exercise its right of first refusal on classified forest, farm or recreational land being sold for or converted to development); ownership of multiple parcels in various locations of a similar ecological sort or of a variety consistent with the organization's stated mission; expertise of staff members in land conservation and environmental management; success in receiving competitive grants from federal or state agencies; certifications or accreditations from government or other appropriate entities; invitations from policy makers or state agencies to participate in regional or statewide strategic planning initiatives; or similar indicia of the organization's status as a genuine land conservation organization.

After examining NEFF's purposes and its activities, the Court concluded that the organization's purposes are *traditionally charitable purposes*. NEFF's charitable programs and activities, both in Hawley

and throughout New England: (1) benefit an indefinite number of people (conservation of forestland offsets adverse impacts of climate change, filters the air and water supply, absorbs and dissipates storm water runoff, and protects wildlife habitats); and (2) lessen the burdens of government by furthering the state's conservation policy goals.

Occupancy for Charitable Purposes - Is public access required as a condition of exemption for conservation or forested land?

Once the SJC determined that NEFF was organized for charitable purposes, it looked at whether the property was occupied in furtherance of its charitable purposes. Occupancy requires more than simple ownership and possession. It requires the immediate appropriation to a use that furthers the organization's purposes.

The Court held that public access was not necessarily required to satisfy the occupancy requirement, particularly where it would be inconsistent with the charitable purposes of the organization. In the case of a land conservation organization, for example, there may be good faith reasons, such as the risks to public safety during timber harvesting or protection of fragile habitats for endangered species, to deny public access at least temporarily. The court stated, however, if a charitable organization does take action to prohibit public access, the organization faces a "heightened burden" to show that exclusion of the public is necessary to achieve its charitable purposes. This heightened burden will help identify and exclude from exemption those land conservation organizations that treat their land more like a private club or a buffer zone around the private property of organization insiders.

With regard to occupancy of its property for charitable purposes, the Court also found relevant that NEFF had:

- Immediately hired an outside consulting forestry firm to develop a forest management plan and engaged in sustainable forestry practices in the Hawley forestland pursuant to a management plan;
- Tracked the effects of its land management activities; and
- Acquired property abutting a state forest rather than private property of organization insiders (shows occupancy in furtherance of charitable purposes and not merely to create a buffer zone around private land).

Are there any limitations on the charitable exemption for some types of charities?

Yes. The exemption of certain charitable organizations is conditioned

on particular circumstances:

1. **Mental Health Facilities.** A hospital or institution that treats mental diseases must (a) use one-fourth of its property and one-fourth of its income for the care and treatment of indigent patients on a residential basis and (b) have the legislative body of the city or town consent to the exemption. [MGL c. 59, sec. 5, Clause 3\(c\) and \(d\)](#). Under a local acceptance provision, however, the one-fourth requirement may be waived and a non-residential mental health facility that provides clinical and counsel services may also qualify.
2. **Educational Institutions.** Real property of educational institutions occupied or used as faculty residences are exempt only if they are (a) part of the principal location of the institution or (b) contiguous to the principal location of the institution. [MGL c. 59, sec. 5, Clause 3\(e\)](#). The principal location of the institution may include parcels that are not all contiguous but are clustered close together so that, from a bird's eye view, they form a coherent site. [Bay Path College v. Board of Assessors of Longmeadow](#), 57 Mass. App. Ct. 807 (2004).
3. **Athletic Facilities.** Athletic facilities (e.g., tennis courts) of a charitable organization are not exempt for the part of the fiscal year in which they are used for noncharitable purposes in direct competition with a taxable property owner engaged in the same activity. [MGL c. 59, sec. 5, Clause 3\(b\)](#); [830 Code of Massachusetts Regulations 59.5.1](#).

Assessor Education Requirements and the Evolution of the Assessors' Database

Debra M. Joyce - Bureau of Local Assessment Program Coordinator

Under [MGL c. 58, sec. 1 & 3 as amended by c. 797, sec. 3 of the Acts of 1979](#), the Commissioner of Revenue was granted authority to establish minimum standards of assessment performance, including the qualifications of assessing personnel. The act also created regulations establishing minimum education requirements for all assessors.

Under the associated regulations ([830 Code of Massachusetts Regulation \(CMR\) 58.3.1](#)), the assessors must complete a DOR training course on assessment administration and valuation and pass

an examination within two years of their appointments. Assistant assessors or other personnel with valuation responsibilities are also subject to these regulations. A separate provision required all assessing boards to annually maintain a majority of their members as "qualified to classify real property." The one-time completion of the Classification Training Workshop (CTW) is the mechanism to satisfy this requirement.

Since 1983, Local Services has conducted annual programs that require communities to verify assessor qualifications in order to certify that a majority of the board of assessors are qualified to classify property. Various procedures continued through 2001 despite most communities struggling to keep track of all the needed information.

Subsequently, Local Services developed a database with the capability to extract assessor credential information and merge it into an Assessors Qualification Summary Sheet. The form was mailed to assessing offices containing all previously reported names, Course 101 information and classification dates. The city or town clerks would then certify the listing.

As a part of the DLS FY2014 Strategic Plan, staff and programmers developed an updated database to merge the Excel version of the assessors' database into the Gateway System. Staff is currently finalizing an annual process that will allow assessors to make the updates into the Directory itself. The city or town clerk will be directed through an automated email notification to certify the listing on the Assessing Department page (shown below).

Signatures

I certify on behalf of the assessing department that the current entries in the Local Officials Directory are an accurate list of assessors and assistant assessors.

(Board of Assessors)

(Date)

Comments:

I certify on behalf of the Clerks department that the current entries in the Local Officials Directory are an accurate list of assessors and assistant assessors.

(Clerk)

(Date)

Comments:

[Submit to Clerk for Certification](#) [Do Clerk's Certification](#)

As of June 2014, all 3,523 active, inactive, and non-assessors who have completed Course 101 were identified and linked to Gateway.

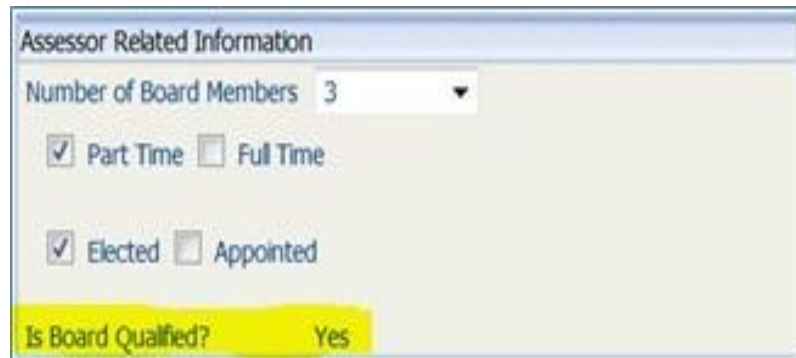
Below is a snapshot of the updated Gateway information on an individual assessor's page. The "yes" in the "Q" field indicates that the assessor is within the two-year grace period or has completed Course 101. When a new official is added to the system, it is necessary to indicate if the official is elected or appointed. One should then enter

the corresponding date of appointment or election in the appropriate field and the term expiration date. This enables the system to calculate the critical date by which an assessor is required to complete Course 101.



The screenshot shows a form titled "Elected/Term Information". It contains several fields and checkboxes. At the top, there are two checkboxes: "Elected" (checked) and "Appointed" (unchecked). Below this is the "Election Date" field, which is a dropdown menu showing "5/13/2013". The "Appointed Date" field is empty and has a calendar icon to its right. The "Term Expires On" field shows "5/9/2016" and also has a calendar icon. To the right of the "Term Expires On" field, there is a yellow button labeled "Yes". At the bottom, there are two checkboxes: "On Board" (checked) and "Assistant" (unchecked).

On the Assessing Department page "yes" beside "Is Board Qualified?" indicates that a majority of the board members have completed Classification Training and are certified to classify property, thereby enabling a community to obtain final value certification to set the tax rate.



The screenshot shows a form titled "Assessor Related Information". It contains several fields and checkboxes. The "Number of Board Members" field is a dropdown menu showing "3". Below this are two checkboxes: "Part Time" (checked) and "Full Time" (unchecked). Below that are two checkboxes: "Elected" (checked) and "Appointed" (unchecked). At the bottom, there is a yellow button labeled "Yes" next to the text "Is Board Qualified?".

Implementation of this new reporting process is scheduled for June 2015. Data entry instructions will be emailed to all city and town clerks and assessing offices. Please note, hard-copy forms will *not* be mailed. Questions or comments may be directed to Program Coordinator Debra Joyce at joyced@dor.state.ma.us or by phone at (508) 792-7300 ext. 22315.

The Bureau of Municipal Finance Law contributed to this article.

New Bulletin and IGRs

The Division of Local Services has posted on its website the following annual IGRs regarding the form and content of tax bills and cost of

living adjustments for FY2016.

[IGR 15-201](#) Fiscal Year 2016 Tax Bills Semi-Annual Payment System

[IGR 15-202](#) Fiscal Year 2016 Tax Bills Semi-Annual Payment System - Optional Preliminary Bills

[IGR 15-203](#) Fiscal Year 2016 Tax Bills Semi-Annual Payment System - Annual Preliminary Bills

[IGR 15-204](#) Fiscal Year 2016 Tax Bills Quarterly Payment System

[IGR 15-205](#) Social Security Deduction for Fiscal Year 2016

[IGR 15-206](#) Optional Cost of Living Adjustment for Fiscal Year 2016 Exemptions

[IGR 15-207](#) Calendar Year 2015 Adjustment in Land of Low Value Foreclosure Valuation Limit

In addition, DLS has posted the following Bulletin and IGRs, which explain changes made by 2014 legislation to property tax and motor vehicle excise exemptions:

[Bulletin 2015-02B](#) Local Option Clause 56 and Clause 57 Personal Exemptions

[IGR 15-208](#) Clause 22F Property Tax Exemption for Paraplegic Veterans

[IGR 15-209](#) Clause 41C1/2 Property Tax Exemption for Seniors

[IGR 15-210](#) Optional Additional Real Estate Exemption

[IGR 15-211](#) Motor Vehicle Excise Exemptions for Individuals who Lease Vehicles

Save the Date: New Officials Finance Forum

Division of Local Services

The Department of Revenue's New Officials Finance Forum will be held on Tuesday, June 2nd at the Courtyard Marriott in Marlborough. This course is intended for recently elected or appointed local municipal finance officials. With an emphasis on the basics, it's 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 Senior Deputy Commissioner Sean R. Cronin's opening remarks and topics will include an overview of municipal government, the budget process, the tax recapitulation process and reserve and debt policies. We encourage municipalities to forward this information to any and all new officials who would benefit from attending.

Registration will open the week of April 6th and an alert is forthcoming. The registration form and \$50 registration fee must be received by May 22nd. For additional information, contact Donna Quinn at (617) 626-3838 or quinnd@dor.state.ma.us.

MASSbuys EXPO Returns to the DCU April 30th

Operational Services Division (OSD)

Designed for purchasing and procurement professionals, this EXPO brings together vendors on statewide or departmental contracts and procurement and purchasing professionals across the Commonwealth. [Click here to register to attend.](#)

At MASSbuys you can:

- Meet more than 375 vendors on the exhibit floor
- Learn about new and innovative products to support your organization
- Attend Professional Development workshops designed to enhance your career
- Experience the COMMBUYS Pavilion
- Network with government and not-for-profit colleagues from across the Commonwealth
- Gain knowledge at our Government Resource Center
- Plan on free shuttle service from Boston or free parking in Worcester
- Enjoy a free continental breakfast and buffet lunch with your

peers

Hosted by the Commonwealth's Operational Services Division (OSD), MASSbuys is free for government and not-for-profit organizations. To learn more, visit our website at www.mass.gov/osd/massbuys. If you need assistance, please contact the MASSbuys Administrator via email at massbuysadmin@state.ma.us.

April Municipal Calendar

April 1	Collector	Mail 2nd Half Semi-Annual Tax Bills In communities using a regular semi-annual payment system, the 2nd half actual tax bill, or the actual tax if an optional preliminary bill was issued, should be mailed by this date.
April 1	Taxpayer	Deadline for Payment of Semi-Annual Bill Without Interest According to MGL c. 59, sec. 57C, this is the deadline for receipt of the actual tax payment in communities using the annual preliminary tax billing system on a semi-annual basis, unless the bills were mailed after December 31. If mailed after December 31, payment is due May 1, or 30 days after the bills were mailed, whichever is later.
Final Day of Each Month	State Treasurer	Notification of monthly local aid distribution. Click www.mass.gov/treasury/cash-management to view distribution breakdown.

To unsubscribe to *City & Town* and all other DLS Alerts, please click [here](#).