



DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE



[Local Officials Directory](#)

[Municipal Calendar](#)

[IGR's & Bulletins](#)

[Workshops, Seminars & Events](#)

[What's New?](#)

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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In this Issue:

- [A Budget Message from Secretary Lepore](#)
- [Ask DLS](#)
- [Tips for Submitting Interim Year LA3 Sales Report](#)
- [DLS Employment Opportunities: BOA Field Representatives](#)
- [Register Now for "What's New in Municipal Law"](#)
- [A Brief History of the Property Tax Bureau: Part Two](#)
- [Opportunity for Public Ambulance Providers](#)

A Budget Message from Secretary Lepore

On July 17th, 2015 Governor Charlie Baker signed into law the first budget of his administration, which provides funding increases to cities and towns across the Commonwealth. Governor Baker and Lieutenant Governor Karyn Polito were local officials long before their illustrious statewide leadership roles, and that is why a top priority of both their campaign and first six months in office, despite over \$2.5 billion worth of needed budget corrections, has been establishing a state government that is a clear and dependable partner for local officials.

Unrestricted General Government Aid (UGGA) and Chapter 70 will make up 15 percent of state spending this year, fortifying the foundation of the relationship between state government and local municipalities. Chapter 70 funding to support local schools will increase by \$111 million to total \$4.5 billion in Fiscal Year 2016 (FY 16), its highest level of funding in history, reflecting full foundation funding, a 50 percent effort reduction, and a \$25 minimum aid increase per pupil. UGGA spending in FY 16 will increase by \$34 million (3.6 percent) to total \$980 million for cities and towns across the Commonwealth.

At the end of the 2015, the Governor also filed an end of year supplemental budget that included \$25 million to help cities and towns with costs following last winter.

The Baker-Polito Administration is well aware that local aid funding goes beyond just the resources incorporated in Chapter 70 and UGGA. See below for a full list of all accounts related to cities and towns that saw an increase in funding in Governor Baker's first budget:

- Chapter 70 funding will total \$4.5 billion, an \$111 million increase over FY15
- Unrestricted General Government Aid will total \$979.7 million, a \$34 million increase over FY15
- Special Education Circuit Breaker will receive \$271.7 million, an \$18.3 million increase over FY15
- Charter School Reimbursement will receive \$80.5 million, a \$3.6 million increase over FY15
- Veterans Benefits will receive \$77.1 million, a \$3 million increase over FY15
- Regional School Transportation will receive \$59 million, a \$2.5 million increase over FY15
- METCO will receive \$20.1 million, a \$2.2 million increase over FY15
- Grants to Councils on Aging will receive \$13.6 million, a \$2.4 million increase over FY15
- Summer Jobs for at-risk youth will receive \$11.7 million, a \$1.7 million increase over FY15
- Regional Libraries will receive \$9.8 million, a \$190K increase over FY15
- Public Libraries will receive \$9 million, a \$173K increase over FY15
- Homeless Student Transportation will receive \$8.35 million, a \$1 million increase over FY15
- Grants to Head Start programs will receive \$9.1 million, a \$1 million increase over FY15
- Community Compact Grants (new) will receive \$2.6 million
- Foundation Reserve for One Time Assistance will receive \$2.5 million
- Vocational Student Transportation will receive \$1.75 million
- Public School Military Mitigation will receive \$1.3 million
- The Local Share of Racing Tax Revenue will be \$1.1 million, a \$20k increase over FY15

- Municipal Naloxone Bulk Purchasing Program (new) will receive \$100K

Kristen Lepore

Secretary of the Executive Office for Administration and Finance

Ask DLS

This month's *Ask DLS* updates the information in frequently asked questions published in *City & Town* on [June 5, 2014](#) about motor vehicle excise exemptions for individuals, organizations and other entities to reflect changes in the law and procedures since then. For more information, see other previously issued frequently asked questions about the Motor Vehicle Excise in the [March 6](#), [April 3](#) and [May 1](#), 2014 issues of *City and Town*. 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.

Do the exemptions from the motor vehicle excise for individuals under [MGL c. 60A, sec. 1](#) apply to motor vehicles they lease as well as those they own and register?

Yes. Under a 2014 change in the law that was effective with motor vehicle excises assessed for calendar year 2015, exemptions for individuals from the motor vehicle excise extend to vehicles leased by these individuals for personal, non-business use. See [IGR 2015-211, Motor Vehicle Excise Exemptions for Individuals Who Lease Vehicles](#). These excises will ordinarily be assessed to the leasing company that owns the vehicle. By contract with the leasing company, the lessee is usually responsible for paying the excise. The vehicle may be leased with a spouse or other person. The exemption is for the entire amount of the excise regardless of the number of any co-lessees.

Who are the individuals eligible for a motor vehicle excise exemption for owned or leased vehicles?

Eligible individuals are:

- 1.) Veterans who were honorably discharged from peacetime or wartime military service and who:
 - a. According to the United States Department of Veterans Affairs (VA), have due to his or her military service:
 - i. actually lost at least one foot or hand, or
 - ii. permanent loss of use of at least one foot or hand, or
 - iii. permanent legal blindness in at least one eye.

OR

- b. Have been determined by the Registry of Motor Vehicles' Medical Advisory Board (RMV MAB) to be permanently disabled due to his or her military service.
See [Bulletin 2015-01B](#), *Motor Vehicle Excise Exemptions for Veterans - Revised Registry of Motor Vehicle Procedure*.

2.) Non-veterans who:

- a. actually lost both legs or both arms, or
- b. have permanent loss of use of both legs or both arms, or
- c. have permanent legal blindness in both eyes.

3.) Veterans who are former prisoners of war, and their surviving spouses until remarriage, if the exemption is accepted by the city or town.

4.) Massachusetts residents who are in active military service and deployed outside Massachusetts for at least 45 days in the excise calendar year, if the exemption is accepted by the city or town.

Does the individual have to lease the vehicle as of a certain date or for a certain period of time during the tax year?

There is no fixed qualification date for motor vehicle excise exemptions. The taxpayer just needs to meet all the qualifying criteria, including the ownership or leasing of the motor vehicle for which the excise was assessed, during the excise calendar year. The ownership or lease can be for any length of time during the excise calendar year.

What if the individual owns or leases more than one vehicle?

For each eligible taxpayer, the exemption from the excise for any excise calendar year is limited to one vehicle, owned or leased, for personal, non-business use at a time, i.e., the taxpayer cannot receive an exemption on two vehicles, whether owned or leased, at the same time in the same excise calendar year. [MGL c. 60A, sec. 1](#). An applicant who owns or leases more than one vehicle may select the vehicle for which the exemption will apply for the excise calendar year.

What if the individual purchases or leases a new vehicle during the excise calendar year for which he has received an exemption and he retains the exempt vehicle?

A taxpayer granted an exemption for a particular vehicle for an excise calendar year may not receive an exemption for that excise calendar year on another vehicle the taxpayer purchases or leases later in the year if the taxpayer continues to own or lease the first vehicle for the rest of the year. If the taxpayer continues to own or lease more than one vehicle into the next excise calendar year, the taxpayer may select the vehicle for which the exemption will apply in the next year.

What if the individual purchases or leases a new vehicle during the excise calendar year for which he has received an exemption and he disposes of the exempted vehicle?

A taxpayer granted an exemption for a particular vehicle for an excise calendar year may receive the exemption for that excise calendar year on another vehicle the taxpayer purchases or leases later in the year if the taxpayer disposes of the vehicle or terminates the lease during the year. The assessors may grant an exemption on a second vehicle for the remainder of the excise calendar year as essentially a continuation of the annual exemption as follows:

1.) If the taxpayer owned the exempted vehicle and purchases another vehicle, the taxpayer:

- must transfer title to the exempted vehicle; and
- transfer the registration on the exempted vehicle to the second vehicle or cancel the registration on the exempted vehicle and obtain a new registration on the second vehicle.

2.) If the taxpayer owned the exempted vehicle and leases another vehicle, the taxpayer:

- must transfer title to the exempted vehicle; and
- cancel the registration on the exempted vehicle.

3.) If the taxpayer leased the exempted vehicle and leases another vehicle at the end of the lease period or otherwise, the lease on the exempted vehicle must be up or terminated.

What recent changes in procedure at the Registry of Motor Vehicles (RMV) allow certain veterans with service-connected disabilities to establish eligibility for an exemption from the motor vehicle excise?

To be eligible for a motor vehicle excise exemption, a veteran must, as documented by the United States Department of Veterans Affairs, have actually lost, or have the permanent loss of use of, at least one foot or hand, or have permanent legal blindness in at least one eye, due to his or her military service. A veteran who does not have one of those specific disabilities can also qualify for an excise exemption if the RMV's Medical Advisory Board (MAB) has determined the veteran is permanently disabled due to his or her military service. [MGL c. 60A, sec. 1.](#)

Until recently, RMV policy and practice was for the MAB to make the necessary determination of a permanent service-connected disability when a veteran applied for and was issued a disabled veteran (DV) plate. The veteran did not receive a letter or other notice that the MAB had made the required determination. Therefore, as a practical matter,

the veteran had to have been issued a DV plate in order to establish he or she qualified for this exemption.

Now, the MAB will issue a letter that states it has determined that the individual is a veteran who has a permanent service-connected disability and is eligible for a DV plate. The veteran may then choose whether to be issued the DV plate. As a result of this change in procedure, a veteran will now be able to establish eligibility for the motor vehicle excise exemption by (1) providing the assessors with a copy of the MAB determination of permanent service-connected disability or (2) having been issued a DV plate. For more information, see [Bulletin 2015-01B](#).

Tips for Submitting Interim Year LA3 Sales Report

Debra Joyce - BLA Program Coordinator

Based on the processing of the recent LA3 forms, please see the following tips for submitting the interim year LA3.

1. In Gateway, enter at least the FY16 real estate parcel count numbers in the LA4. This will populate the LA15 with the numbers needed to calculate the percent of arms-length sales to parcel numbers. Total class values or personal property information are not needed at this time on the LA4.
2. The Prior Use column on the LA3, describes the Prior Assessment value. Review all new home entries to ensure prior use is coded 130 for any parcels that were vacant land for FY15.
3. When signing on behalf of the Board of Assessors; list the board members' last names in the comment field, "Signed on behalf of *Smith, Jones & Cooper*. A signed copy is on file in the assessor's office."
4. Sign and submit both the LA3 and LA15. Local Assessment cannot process the LA3 if the LA15 has not been submitted.

For detailed directions, please click [here](#). Questions can be directed to BLADATA@dor.state.ma.us.

DLS Employment Opportunities: BOA Field Representatives

Bureau of Accounts

The Division of Local Services has just posted openings for three field

representative positions within the Bureau of Accounts. These opportunities include [one position in our Boston office](#) and [two positions in our Worcester office](#).

Field representatives work to improve accounting, reporting, and financial management in municipalities, districts, and regional school districts through regulatory review and technical support. Field staff deal directly with local officials in specific municipal finance subjects such as tax rate setting, form and data submission, policy implementation, and accounting best practices.

These are open positions and any and all qualified candidates are highly encouraged to submit applications. These positions are posted as Accountant IVs on the Commonwealth of Massachusetts Employment Opportunities website. Salary range is \$62,178 - \$89,690, plus excellent state benefits. For further details and minimum qualifications on these opportunities, click [here](#).

Register Now for "What's New in Municipal Law"

The Division of Local Services Legal Staff will offer its annual seminar "What's New in Municipal Law" for local officials on Thursday, October 1st, 2015 at The Log Cabin Banquet & Meeting House in Holyoke and Thursday, October 8th, 2015 at The Lantana in Randolph.

The general session in the morning will review new legislation and recent court decisions pertaining to local government.

The afternoon session will consist of three concurrent workshops on the following topics: (1) assessing condominiums, including undeclared units built on the common area, and time-shares; and collecting outstanding taxes and charges, particularly personal property taxes and other receivables for which no lien exists; (2) adopting and amending municipal operating and capital budgets, including appropriations and borrowings contingent on overrides and exclusions; and (3) negotiating and funding employment benefits payable after retirement.

Please click the following for [the agenda](#) and [registration form](#). Registrations must be received by Wednesday, September 23rd, 2015. Pre-registration is required.

If you have any questions about these seminars, please contact DLS Training Coordinator Donna Quinn at 617-626-3838 or by email at dlsregistration@dor.state.ma.us.

A Brief History of the Property Tax Bureau: Part Two

Tony Rassias - Bureau of Accounts Deputy Director

This is the second of a two-part series about the Property Tax Bureau, a bureau within the Division of Local Services (DLS) in which I began my state government career in 1980.

[Part one](#) reviewed the Bureau's history as written in reports and as told by others. Part two begins in 1980 with my reminiscences of the people I knew from my early days in the Bureau and the good work that was accomplished.

The Bureau

The Property Tax Bureau was led by a Chief who was in charge of the day-to-day operations of the Bureau and who answered questions from local officials and the public over the telephone or by U.S. mail. Anthony P. Grosso, Chief of the Bureau since his appointment in 1974, remained as Chief until his retirement in about 1986. He was a dapper, older gentleman we all called "Mr. Grosso" because he insisted upon it.

Mr. Grosso's administrative assistant, Lucille Bayes, was responsible for managing the requirements of the office staff. Lucille worked for the Department from 1935 until she retired in 1990. She was an expert in the laws on abatements and exemptions, so much so that after her retirement in her seventies, she was hired by the Town of Brookline to advise taxpayers on exemption matters. Lucille remained a friend to many of us until her passing not long ago at the age of 100.

The Bureau's Assistant Chief and attorney was Frank Seifert. Frank, known as "Franny" to many, an attorney, former town official and a former Bureau of Local Taxation traveling supervisor, had an outstanding reputation in municipal finance across the Commonwealth in a way I'll explain by saying that one day I received a telephone call from a local official questioning me on a particular matter, but who really didn't believe my answer. The caller sternly asked:

Caller: Who taught you the business?

Rassias: Frank Seifert.

Caller: Frank Seifert from Sterling?

Rassias: Yes.

Caller: Well, all right then. I guess you know what you're talking about.

I hope to be remembered like that someday.

Joe Graziani was the Supervisor who reviewed tax rates, taught the tax rate for the Assessors 101 course and handled most of the technical

questions from all local officials by telephone. Joe, who previously served as a local official and would later return to that role, was always well-respected in the business. I remember Joe's story of how he was in Washington, D.C. seated outdoors with members of the Fitzgerald family during John F. Kennedy's inauguration in 1961 and how the about-to-be new President of the United States saw and waived to them from the podium. He used to say, "The President knew we were there."

Organization

The balance of the Bureau was organized into particular work functions as follows: Tax Rates, Exemptions, Public Official Bonds, Motor Vehicle, Legal and Secretarial. I'll mention the names of staff members in alphabetical order from the 1980's. See if you remember them.

Tax Rates

Staff: Claire Brennan, Stephanie Morrill, Ruth Poole, Tony Rassias, Hugh Reilly, Curt Whitney

Arguably the most important work of the Bureau was the certification of tax rates. The process was much simpler until passage of the 4 percent tax cap in the late 1970's and Prop 2 1/2 in 1980 which spawned dozens of pages of supporting documentation, computer data entry, and a professional review of the municipal financial condition.

Exemptions

Staff: Dottie Driscoll, Helen Teplitz, Kennya Ubeda

The Bureau answered local official and taxpayer questions on abatements and exemptions. The questions involved rules of eligibility as well as rules for filing reimbursement requests for Cherry Sheet purposes.

Public Official Bonds

Staff: Bernice Cushing, Kay Wilson

The Bureau was responsible for determining whether Treasurers, Collectors and Clerks were bonded for the fiscal year. Copies of their bonds were sent to the Bureau and staff would determine the cause of the delay when not sent.

The Bureau, however, was responsible for approving bonds for Deputy Tax Collectors.

Motor Vehicle

Staff: Stephanie Brown, Sandra Correale, Mary Driscoll, Mollie Gerson,

Gwen Grice, Althea Lambert, Ethel Mitchell

By 1980, the Registry was valuing most vehicles by computer. Other vehicles which could not be easily valued in that fashion were valued by the Bureau.

Legal

Staff: Gary Blau, Florence Chandler, Kathleen Colleary, Jim Crowley, Ann Foley, Helen Gray, Harry Grossman, Chris Hinchey, Julie Johnson, Dan Murphy, Bruce Stanford

Frank Seifert was our lead attorney and mentor to many others. As time passed, the legal staff grew in number and they became responsible for writing our legal opinions and Informational Guideline Releases (IGRs).

Secretarial

Staff: Mannie Achin, DeeDee Analetto, Jodi Beaton (nee Pascarella), Carrie Levens

Rounding out the Bureau was DeeDee, our receptionist, who buzzed us to pick up the blinking line, and the secretaries who typed letters mostly for the Chief and legal staff on their IBM Selectrics.

Retirements Initiated Reorganization

When Mr. Grosso retired in 1986, he was replaced by Harry Grossman. Harry, a special counsel to Deputy Commissioner Collins since 1980, was highly respected in the legal community, so much so that experts in the field would contact him for legal advice in municipal finance. Harry served as Chief until 1996 after which he became the Acting Deputy Commissioner for the Division of Local Services, the First Deputy Commissioner of the Department of Revenue, General Counsel to the Secretary of Administration and Finance and he recently retired as a Judge from the Massachusetts Land Court.

Several more retirements within the Bureau required a grand reorganization within the Division. The legal section remained as the Property Tax Bureau, and the Bureau's other functions were either scattered to other parts of the Division or discontinued entirely. During the late 1980s, the Property Tax Bureau slowly ceased to exist the way I once knew it.

More Recent Times

When Harry became Acting Deputy Commissioner, he was replaced by Bruce Stanford, a former selectman and assessor in Sandwich who was then an attorney with the Property Tax Bureau. Bruce served as Chief until his retirement in 2002 and was succeeded by Dan Murphy, himself an attorney with the Bureau since the late 1970s and widely

regarded as an expert in the taxation of chapter lands. Dan was succeeded in 2005 by the current chief, Kathleen Colleary, an attorney who began her service in 1980 with the Bureau of Local Assessment, was later transferred to the Property Tax Bureau, and is still highly regarded in municipal finance law. In 1996, Kathleen was an individual recipient of the Commonwealth of Massachusetts Citation for Outstanding Performance and a group recipient of the award in 2003 and in 2005.

In 2005, the Property Tax Bureau's name was changed to the Bureau of Municipal Finance Law and continues to serve as legal counsel to the Division of Local Services and provide assistance on municipal finance and tax law to local officials.

Personal Memories

I have many great memories from the old days. To mention a few:

- Mr. Grosso's white suit;
- The Christmas parties that always included Mr. Grosso's mixture of two half-gallons of sherbet and several bottles of ginger ale;
- The catered Christmas party when we invited all the Revenue Department dignitaries, but the giant snowstorm delayed the food's arrival. We all waited patiently around a great big table for the food to arrive from across town. It did, hours late and cold;
- When Kay sat on her typewriter so they wouldn't take it away and replace it with a computer;
- When Deputy Commissioner Collins discovered Mr. Grosso's new office was built larger than his (if Ed only knew that we would kick the floor markers a little wider every day before they put up the walls);
- When they carted away for disposal all the old Tax Rate Recaps and Cherry Sheets (a bad idea);
- When smoking was finally banned from the office (a good idea);
- When one year we typed three copies of the Cherry Sheets using carbon paper (a bad idea);
- The Prop 2 1/2 "roadshow" (a good idea).

Today

Besides me, of the former Property Tax Bureau staff, only Kathleen, Jim, Gary and Jodi are still with the Division of Local Services. Most, if not all, of the once older staff members have passed away. Even a younger staff member, our receptionist DeeDee, passed away. The rest of us, the younger staff members have moved on, already retired, or now see retirement in our future.

This ends the second part of this two-part series remembering the Property Tax Bureau, its history, staff and memories from my early days in the Bureau. I thought it'd be nice to remember everyone and acknowledge their many years of public service. My humble apology to

anyone I've forgotten.

Opportunity for Public Ambulance Providers

Executive Office of Health and Human Services

On May 29th, 2015 the Baker-Polito Administration and the Executive Office of Health and Human Services (EOHHS) announced that \$4.6M in additional Medicaid reimbursement was awarded to over 35 cities and towns with public ambulance providers. We are encouraging additional municipalities in Massachusetts to participate in this voluntary program for the fiscal year ending June 30th, 2015.

On March 10th, 2014, MassHealth received federal approval of its Ambulance Certified Public Expenditure (CPE) Program for MassHealth. The CPE program allows approved governmental ambulance providers to elect to submit an annual cost report and receive additional payment in accordance with MGL c.44, sec. 72 if their allowable costs for MassHealth services exceed interim payments made based on the regulations at 114.3 CMR 27.00 (or successor regulations). The provider will attest to and certify through its cost report the total actual, incurred MassHealth costs/expenditures. Providers will continue to be paid interim rates which are provisional in nature, pending the submission of an annual cost report and the completion of cost reconciliation and cost settlement for that period.

Even though we anticipate that most providers will benefit from this opportunity, in the event that the provider's interim payments exceed the Medicaid-allowable costs of the provider, in order to comply with federal requirements, EOHHS must recoup the difference between the interim payments and provider's Medicaid-allowable costs.

Please contact Lauren Rodrigues at lrodrigues@pcgus.com or (617) 717-1333 or Anna Braet at abraet@pcgus.com or (617) 717-1371 if you would like to learn more about this new ambulance program.

August Municipal Calendar

August 1

Taxpayer

Quarterly Tax Bills - Deadline for Paying 1st Quarterly Tax Bill Without Interest

According to M.G.L. Ch. 59, Sec.

		57C, this is the deadline for receipt of the 1st Quarter preliminary tax payment without interest, unless the preliminary bills were mailed after July 1. If mailed by August 1, the 1st Quarterly payment is due August 1, or 30 days after the bills were mailed, whichever is later, and the 2nd Quarterly payment is due November 1. If mailed after August 1, the preliminary tax is due as a single installment on November 1, or 30 days after the bills were mailed, whichever is later.
August 1	Taxpayer	Annual Boat Excise Return Due
August 1	Accountant	<p>Notification of Total Receipts of Preceding Year</p> <p>The total actual local receipts (e.g., motor vehicle excise, fines, fees, water/sewer charges) of the previous fiscal year must be included on Schedule A of the Tax Rate Recapitulation Sheet (Recap) which is submitted by the Assessors to DOR. On the Recap, the Accountant certifies the previous fiscal year's actual revenues, and the Assessors use this information to project the next fiscal year's revenues. Any estimates of local receipts on the Recap that differ significantly from the previous year's actual receipts must be accompanied by documentation justifying the change in order to be approved by the Commissioner of Revenue.</p>
August 10	Assessors	<p>Deadline for Appealing EQVs to ATB (even numbered years only)</p>

August 10	Assessors	Deadline for Appealing SOL Valuations to ATB (every fourth year after 2005)
August 15	Assessors	Deadline to Vote to Seek Approval for Authorization to Issue Optional Preliminary Tax Bills For semi-annual communities issuing optional preliminary property tax bills, the Assessors must vote to seek authorization to issue the bills from DOR by this date. After receiving approval, Assessors must submit a Pro-forma Tax Rate Recap Sheet to DOR for review and issue the tax bills by October 1.
August 31	DOR/BOA	Issue Instructions for Determining Local and District Tax Rates A copy of the Tax Rate Recap Sheet and its instructions are forwarded to the community.
August 31	Assessors	Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for semi-annual bills) Until the Tax Rate Recap Sheet is completed and certified by the Commissioner of Revenue, the community may not set a tax rate nor send out its property tax bills (unless it issues preliminary quarterly tax bills or requests from DOR the authority to send out preliminary tax notices if DOR requirements are met). Communities should begin gathering the information in enough time for the tax rate to be set and tax bills mailed by October 1. The Tax Rate Recap Sheet provides Mayors or Selectmen with a ready-made financial management tool

because the town's most important financial management information is summarized on this form. The Mayor or Selectmen should review the Recap Sheet in preliminary form in order to understand the following financial information:

Page 1 (Tax Rate Summary) -

The proposed tax levy should be compared to the levy limit. If a community does not levy to its limit, the remaining levy is referred to as excess levy capacity. Excess levy capacity is lost to the community for the current fiscal year although it will always remain in the levy limit calculation.

Page 2 (Amount To Be

Raised) -This section includes appropriations and other local expenditures not appropriated. These include overlay deficits, revenue deficits, state and county charges, Cherry Sheet offset items, and the allowance for abatements and exemptions. By comparing this information to the prior year(s), any significant changes can be determined.

Page 2 (Estimated Receipts & Revenues From Other

Sources) -In particular, Section C shows the amount appropriated from free cash and other available funds. By comparing the amounts appropriated to the balances in these accounts (available from the Accountant/Auditor), the Mayor or Selectmen can get a sense of how their non-property tax revenues are being used.

Page 3, Schedule A (Local Receipts Not Allocated) -By

		<p>comparing these figures to prior year(s), the Mayor or Selectmen can determine any changes in these revenues.</p> <p>Page 4, Schedule B (Certification of Appropriations and Source of Funding) -This section includes financial votes of City/Town Council or Town Meeting not previously reported on last year's recap.</p>
<p>Final Day of Each Month</p>	<p>State Treasurer</p>	<p>Notification of monthly local aid distribution.</p> <p>Click www.mass.gov/treasury/cash-management to view distribution breakdown.</p>

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