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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.

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## 'Tis the Season

Last month, the Elevating Municipal Partnerships Conference brought together key Administration officials and municipal leaders from across the state. Held at the College of the Holy Cross in Worcester, it was hosted by the Massachusetts Association of Regional Planning Agencies (MARPA) and featured the Lieutenant Governor and Secretaries Ash, Beaton, Lepore, Pollack and Undersecretary Reale discussing the many ways state programs, technical assistance, and grant opportunities strengthen the relationship between the Commonwealth and its municipalities. I want to thank MARPA, the state secretaries, the panelists, and all the attendees for making the day a huge success.

After the morning speaking program, I was fortunate to serve as moderator for the financial management panel that featured John Codere, the Town Manager for Northborough, and Sarah Stanton, Chief Financial Officer for the City of Salem. We discussed transparency in budgeting and best practices in financial forecasting and capital planning. It was great to see such a high level of interest and to have a direct dialogue about these important subjects.

In addition to the policy discussions, a highlight of the conference for me was hearing from many local officials about the smooth and timely tax rate setting and balance sheet approval processes they're experiencing this year. I've heard the same thing at other gatherings of local officials and have received emails relaying positive feedback as well. I want to thank you all for your feedback. I've asked for it - whether it be positive or negative - and it's great to get it.

Our staff at DLS has done a tremendous job, but we know that we can't do this alone. Your hard work in city and town halls across the

Commonwealth allows us to expedite these processes. The numbers bear the impacts of successful collaboration out.

To quantify our progress for the certification and tax rate setting seasons, we recently compared some metrics from this year to last year. I'm pleased to report that the numbers reflect no decrease in productivity or review delays despite a reduction in staff. In fact, some areas show an increase. Through November, there has been a 16% increase in the number of communities that have received final certification. In addition, the number of tax rates approved has increased 22% and the number of balance sheets approved has increased 4%. As I said earlier, these successful efforts are directly attributable to the hard work and dedication of the DLS staff and to our partners in municipal government.

We're entering the home stretch, but there's work left to be done. I wish you and your loved ones a safe, healthy and happy holiday season!

Sean R. Cronin  
Senior Deputy Commissioner of Local Services  
[croninse@dor.state.ma.us](mailto:croninse@dor.state.ma.us)

## By the Numbers

*City & Town* will provide updates on the progress of the tax rate and certification season in each edition through the rest of the calendar year. In addition to these helpful statistics, we're also pleased to announce that for the first time you can now follow the tax rate setting process in real time. Thanks to our Municipal Databank staff, this public information is available 24/7 by clicking [here](#).

Preliminary Certifications: 109 Communities Approved

Final Certification: 93 Communities (of 117 Total in Certification Year)

LA4/ New Growth: 324 Approved (329 Submitted)

Tax Rates: 201 Approved

Balance Sheets: 244 Approved

Aggregate Free Cash Approved Total: \$898,579,950

## Change Continuous in the Bureau of Local Assessment

Bob Bliss - DLS Regional Manager and Director of Strategic

## **Planning**

For the past two and a half years, the Bureau of Local Assessment (BLA) has been continuously retooling its operations to streamline and simplify the many steps required to achieve certification. But in none of those years prior to this has BLA undertaken systemic change while at the same time undergoing a reduction of workforce.

The challenge of the FY16 certification cycle has truly been to do more with less. It is a challenge that BLA Bureau Chief Joanne Graziano and her staff have embraced, and, so far, results look positive. The numbers indicate BLA is ahead of last year's pace for certifications and reviews of new growth, even with a 20% reduction in staff.

Through November, 86 of the 117 communities up for certification review have received final certification, 16% higher than the same time last year. 308 of the 318 communities that have submitted for new growth are approved, about 14% higher than last year.

How has this been accomplished? Through a combination of empowering staff and getting that same staff to take on additional responsibility. Gone are days of field staff telling local assessors that certification sign-off was being conducted in Boston.

Now, the three regional office supervisors, Steve Sullivan in Boston, Scott Santangelo in Worcester and newly-appointed supervisor Sandra Brusio in Springfield, approve certification reviews in concert with their local office staff. As a result, communication is quicker between staff and supervisor and between BLA and local assessors.

In addition, all BLA staff have been cross-trained to conduct the Interim year Sales (LA3) Review and review of the LA4 and New Growth.

Baked into the FY16 process was a streamlining of reports and the decentralization of review. In the LA3 and certification processes, at least four steps or review stages were eliminated, with staff receiving signoff privileges for their assigned communities. In the Interim Year process, staff was cross-trained and tracking reports were improved, and two existing staff was trained to provide support and expertise. Similarly for new growth review, tracking reports were improved and staff cross trained.

With that as background, *City & Town* posed a few questions for Joanne.

### **BB: How would you describe your staff's reaction to these new procedures?**

*JG: I would say a majority embraced the changes but there was some apprehension about taking on the responsibility of signing off, especially on new growth.*

**BB: How much was staff involved in developing these plans?**

*JG: Initial planning took place in meetings last spring as we prepared for ERIP. The staff contributed the ideas and reformed the process during this time frame. It was an amazing effort and we felt as prepared as we could be on July 1st. We were fortunate to have several months of knowledge transfer before ERIP took place on June 30th.*

**BB: What hiccups have you seen and how were they corrected?**

*JG: Overall, there have not been many hiccups. There's been some back and forth on timing between submissions. We don't want any community to get lost in the process so we incorporated a number of flags to ensure that does not happen. Jim Paquette was extremely helpful in designing a tracking system that was real time and flagged issues.*

**BB: How have local assessors responded to the changed procedures?**

*JG: As most assessors will tell you, the certification year can be quite stressful! Some feedback we have received is that they appreciate having one staff person to deal with throughout the process and that the review is no longer disjointed. We also look forward to hearing their feedback when we send the FY 16 Certification survey our next January.*

**BB: Do you think BLA has concluded this cycle of reforming operations, or is more change coming?**

*JG: Absolutely. We'll have more changes for the next fiscal year. We still have many challenges ahead with less staff and also, several major projects due in the future - including EQV and State Owned Land.*

Joanne and the rest of the staff at BLA are looking forward to implementing more changes in the near future, both internally and externally in an effort to make the certification process a less arduous journey. Do you have an idea that you feel would assist in these efforts? Please feel free to share by letting your field rep know or you can e-mail BLA at [bladata@dor.state.ma.us](mailto:bladata@dor.state.ma.us).

## **Ask DLS**

This month's *Ask DLS* features frequently asked questions regarding collection of local taxes. 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.

## **What are the collector's responsibilities in sending out property tax and excise bills?**

The assessors commit the tax list and issue a warrant to collect the tax to the collector. After that, the collector is responsible for sending proper notice of the local tax or excise due. The General Laws, however, do not specifically state who is responsible for *producing* the bills. Absent a charter provision, ordinance or bylaw setting forth the responsibility for preparing the tax bills, the responsibility belongs to the collector or other department with funds budgeted for that purpose. Regardless of the department that produces the bills, the collector is responsible for ensuring the bills are proper and for sending them. The collector should prepare an affidavit of mailing for each property tax or excise mailing. The affidavit constitutes prima facie evidence that the bills were sent on that date. [MGL c. 60, sec. 3](#) and [sec. 3A](#).

## **Is the collector required to verify the address of each person to whom a property tax or excise bill is sent?**

Sending the bills to the proper addresses is legally the collector's responsibility. [MGL c. 60, sec. 3](#).

It is reasonable for the collector to assume that the owner resides at the parcel in the absence of information to the contrary. However, if a taxpayer has given written notice to the collector or to the assessors, who typically maintain ownership and address information for tax bills, to direct all tax bills to an alternate address, the bill should be mailed to that address in order to be considered properly issued under the statute.

The Registry of Motor Vehicles provides address information for motor vehicle excise bills based on the address given by owners when they register their vehicles. [MGL c. 60A, sec. 6](#). Boat owners are required to file a form of list, which provides their addresses. [MGL c. 60B, sec. 2](#). Other ownership information about boats subject to the excise is available from the harbormaster and the Environmental Police.

## **What information must the property tax and excise bills contain?**

Property tax bills "must be in a form approved by the Commissioner of Revenue." [MGL c. 60, sec. 3A\(a\)](#). In the spring of every year, the Department of Revenue issues separate Informational Guideline Releases (IGRs) setting forth the requirements for tax bills for each property tax payment system. There also are IGRs that set forth the requirements for the content of motor vehicle and boat excise bills. Collectors should review the IGRs relevant to their communities to make certain that tax and excise bills conform to the requirements. All IGRs are available on the [DLS website](#).

## **Can inserts be included with the property tax bills?**

Yes. With the approval of the select board or the mayor, the collector may include nonpolitical municipal informational material with the property tax bills so long as such inserts do not cause an increase in the postage required for mailing the bills. [MGL. c. 60, sec. 3A\(d\)](#). Nonpolitical information means information or material that does not advocate for, or seek to advance or influence a particular policy position or candidate. Municipal informational material means information or material that originates with the municipality and relates directly to municipal operations, services and programs. For example, printed messages that disseminate facts about the municipality's recycling program or schedule would be proper insert material. Also see [Annual tax bill IGRs](#) for information about tax bill inserts.

### **Must the collector send property tax and excise bills by United States mail?**

No. With the approval of the select board or mayor, the collector may issue real and personal property tax bills in an electronic form. Any e-billing program must be voluntary. Only taxpayers who agree may be sent their bills electronically. [MGL. c. 60, sec. 3A\(b\)](#). Statutes concerning other tax bills, such as excises or betterments, also require a bill to be sent but not necessarily through the United States mail. The collector may also establish a voluntary e-billing program for those bills, with the approval of the select board or mayor. [MGL. c. 60, sec. 3A\(e\)](#). Also see [Annual tax bill IGRs](#) for information about e-billing.

### **What happens if a property tax or excise bill is properly sent by the collector but the taxpayer never receives the bill?**

The failure to receive the tax bill does not affect the validity of the tax or proceedings to collect. [MGL c. 60, sec. 3](#); [MGL c. 60A; sec. 2](#).

## **Update on the State House Notes Program**

**Bill Arrigal and Gerry Cole - Bureau of Accounts Public Finance Section**

This is an update to a [City & Town September 2014](#) article regarding activity in the State House Notes program.

First established in 1911, the Massachusetts State House Notes Program is a convenient, no-cost note certification procedure for the issuance of short-term debt and long-term serial notes by a governmental entity. Administered by the Public Finance Section of the Bureau of Accounts, this program provides an alternative to the certification of notes purchased by commercial banks.

### **What are State House Notes?**

State House Notes are borrowing instruments for local governmental entities for the shortterm. They are known by different names and acronyms:

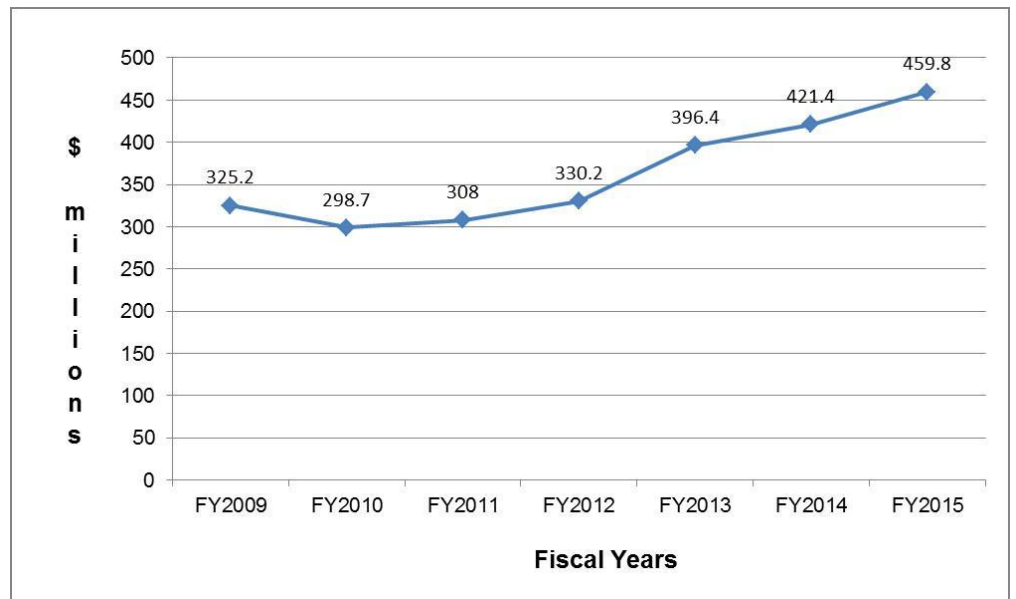
- Revenue Anticipation Notes (RANs)
- Bond Anticipation Notes (BANs)
- State Aid Anticipation Notes (SAANs)
- Federal Aid Anticipation Notes (FAANs)
- Refunding Notes (long-term)
- Serial Notes (long-term)

All notes must receive certain local approvals and submit required supporting documentation to the Bureau of Accounts for the Director's certification. Lenders await this certification before forwarding funds to the borrower. Certification as to the validity of a Note is a prerequisite to accessing the credit market.

### State House Notes by the Numbers: FY2009 to FY2015

The following graph reflects the dollar amount of State House Notes approved from FY2009 to FY2015.

#### State House Notes (\$ approved)



The line graph shows that the dollar value of State House Notes certified in FY2009 was \$325.2 million and \$459.8 million in FY2015. This is a \$134.6 million or 41% increase for the period shown. The greatest dollar value approved during this period was in FY2015 and the least approved was in FY2010.

The following table shows that the number of notes approved annually from FY2009 to FY2015.

## State House Notes (# Notes)

State House Notes - # of Notes Approved						
FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
443	407	418	494	500	474	476

## Notes by Purpose

The following table shows that of the 476 approved FY2015 notes, the greatest number were by purpose Municipal Purpose Loans or MPLs, followed by departmental equipment and then for school remodeling. MPLs are loans authorized for two or more separate purposes. If taken as a group, however, there were at least 80 notes borrowed for school-related purposes, which included both building and remodeling.

FY2015 Note Purposes				
Municipal Purpose	125 Revenue	16 Conservation Land	4 Dams	2
Departmental Eq.	59 Emergency	15 Computers	4 State 911	1
School Remodeling	42 School Buildings	13 Public Way	3 Parking Lot	1
Land Acquisition	25 Building Remodeling	12 Harbor	3 Medical Payments	1
Water	24 Sewer Treatment Plant	9 Engin. and Arch.	3 Library	1
Highway	24 Street	6 Deficit	3 Dredging	1
Schools	20 Recreation	6 Cable	3 Capital Projects	1
Sewers	18 School Feasibility	5 Solid Waste Transfer	2	
Building	17 Energy	5 Landfill	2	

## Notes by Type

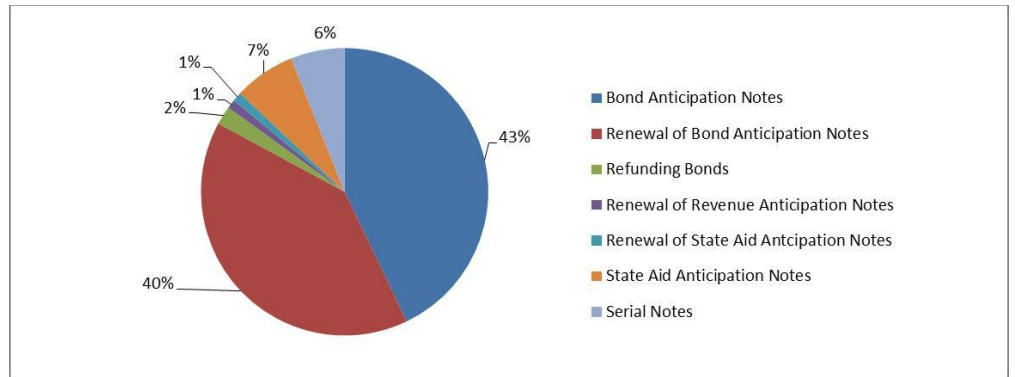
The following table and chart show that of the 476 notes approved for FY2015, the greatest number by type were for Bond Anticipation followed by a Renewal of Bond Anticipation and then State Aid Anticipation.

Type of Notes	Bond Anticipation Notes	Renewal of Bond Anticipation Notes	Refunding Notes	Renewal of Revenue Anticipation Notes	Renewal of State Aid Anticipation Notes	State Aid Anticipation Notes	Serial Notes
# of Notes	207	191	10	1	5	33	29

## Notes by Percentage

83% of notes approved by the program were for BANs and RBANs.





## FY2015

Of the 476 Notes approved in FY2015, 395 were for cities or towns, 22 for special purpose districts, 56 for regional school districts and three for counties. These approvals often include the same entity more than once. Other statistics showed:

- Greatest dollar amount (\$8.445 million), least (\$8,000) and median (\$500,000)
- Greatest interest rate for a Serial Note (4.9%), least (.92%)
- Greatest interest rate for a non-Serial Note (1.55%), least (.15%), and median (.50%)
- greatest number of days to maturity for non-Serial Note (543 days), least (12 days), and median (363 days)
- the three top purchasers of Notes were Eastern Bank, Century Bank and Trust Company, and UniBank for Savings
- monthly notes processed showed the greatest in June (113), least in April (21)

## Conclusion

Apart from convenience and no-cost, the program continues to provide a useful service, especially to smaller towns and districts with no credit ratings from national credit rating agencies such as Moody's, Standard and Poor's, or Fitch. Also, the program can help entities that borrow relatively small amounts of money for relatively short periods of time.

# Naloxone Now Available Through Statewide Contract

## Operational Services Division

Local government buyers have increasingly been reaching out to the [Operational Services Division \(OSD\)](#) about the availability of naloxone on statewide contract. Naloxone, the generic version of Narcan, is a medication to reverse the effects of overdoses from heroin or other opioids. OSD is pleased to offer naloxone under [Statewide Contract MED38](#) and provide instructions to facilitate its order and delivery.

[Attorney General Maura Healey's November 25, 2015, press release](#) outlines additional monetary supports that may reduce the price of naloxone even further.

OSD does not oversee the pharmacy elements or legal requirements of naloxone purchasing, distribution, and dispensing/administration. The following guidance has been developed in consultation with Executive Office of Health and Human Services offices: the [Department of Public Health \(DPH\)](#), the [Drug Control Program \(DCP\)](#), and the [State Office of Pharmacy Services \(SOPS\)](#), which oversee these elements.

There are prescribed actions local government organizations must undertake and complete to obtain and allow their public employees to administer naloxone:

1. File the [Application for Massachusetts Controlled Substances Registration form](#) to obtain a Massachusetts Controlled Substances Registration, which must be in place **before** naloxone is purchased. View the associated regulations, [105 CMR 700.000](#).
2. The method for purchasing naloxone depends upon the availability of a medical facility with a DEA and State licensed pharmacy:
3. Purchasing organizations that **have** a municipal medical facility with a DEA and State licensed pharmacy may purchase naloxone directly from Statewide Contract MED38.\* An account must be set up with the Statewide Contract vendor, Cardinal Health. Please refer to the [MED38 Contract User Guide](#) for ordering instructions and Cardinal contact information.\*\*

Purchasing organizations that **do not have** availability of a licensed municipal pharmacy may purchase naloxone from Statewide Contract MED38 through designated personnel at the [State Office of Pharmacy Services](#), who accept naloxone purchasing requests and payments, and will forward shipments to the locations designated by the purchasing organization.\*\* Naloxone purchase requests may be forwarded to the following individuals at the State Office of Pharmacy Services:

Edward Cavallari  
[Edward.Cavallari@massmail.state.ma.us](mailto:Edward.Cavallari@massmail.state.ma.us)  
(978) 858-2153

Elizabeth Landers  
[Elizabeth.Landers@state.ma.us](mailto:Elizabeth.Landers@state.ma.us)  
(978) 858-2104

Alki Nacopoulos  
[Alkiviadis.Nacopoulos@state.ma.us](mailto:Alkiviadis.Nacopoulos@state.ma.us)  
(978) 858-2101

Donald Rogers  
[Donald.P.Rogers@state.ma.us](mailto:Donald.P.Rogers@state.ma.us)  
(978) 858-2114

*\*Executive Branch agencies must use COMMBUYS to document their purchases. Eligible entities, including local government organizations, are encouraged to [become a COMMBUYS purchasing organization](#). To learn more, email the COMMBUYS Enablement Team at [COMMBUYSEnablement@state.ma.us](mailto:COMMBUYSEnablement@state.ma.us).*

*\*\*Massachusetts Controlled Substances Registration must be in force before naloxone may be purchased.*

#### Associated Resources

- Refer questions about [Statewide Contract MED38](#) to Peter Etzel, OSD Strategic Sourcing Lead, at [Peter.Etzel@state.ma.us](mailto:Peter.Etzel@state.ma.us).
- Read [Attorney General Maura Healey's November 25, 2015, press release](#) on this topic.
- Read the Executive Office of Health and Human Services - Department of Public Health [memorandum on the Municipal Naloxone Bulk Purchasing Program](#).
- Access the [Frequently Asked Questions about the Bulk Purchase Trust Fund](#) document.
- Direct questions regarding Massachusetts Controlled Substances Registration (MCSR) to Jonathan Mundy at [Jonathan.Mundy@state.ma.us](mailto:Jonathan.Mundy@state.ma.us).

Contact Sarah Ruiz at [Sarah.Ruiz@state.ma.us](mailto:Sarah.Ruiz@state.ma.us) for information and questions regarding naloxone training.

## **December Municipal Calendar**

<b>December 1</b>	<b>Taxpayer</b>	<b>Deadline for Applying for Property Tax Exemptions for Persons</b>  If tax bills are mailed after September 15, taxpayers have 3 months from the mailing date to file applications for exemptions.
<b>December 15</b>	<b>Accountant/ Superintendent/ School Committee</b>	<b>Submit Amendments to End of School Year Report to DESE</b>

		Last filing date to impact next year's Chapter 70 State Aid.
<b>December 31</b>	<b>Water/Sewer Commissioners</b>	<b>Deadline for Betterments to be Included on Next Year's Tax Bill (M.G.L. Ch. 80, Sec. 13; Ch. 40, Sec. 42I and Ch. 83, Sec. 27)</b>
<b>December 31</b>	<b>Selectmen</b>	<b>Begin to Finalize Budget Recommendation for Review by Finance Committee</b>
<b>December 31</b>	<b>Assessors</b>	<b>Mail 3ABC Forms to Charitable Organizations and Forms of List to Personal Property Owners.</b>
<b>December 31</b>	<b>Collector</b>	<b>Deadline for Mailing Actual Tax Bills</b>  For communities using the annual preliminary billing system on a quarterly or semi-annual basis, the actual tax bills should be mailed by this date.
<b>Final Day of Each Month</b>	<b>State Treasurer</b>	<b>Notification of monthly local aid distribution.</b>  Click <a href="http://www.mass.gov/treasury/cash-management">www.mass.gov/treasury/cash-management</a> to view distribution breakdown.

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