

City and Town

Navjeet K. Bal, Commissioner • Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



A Publication of the Massachusetts Department of Revenue's Division of Local Services

Bulletin 2010-05B: Treatment of Special Election Proceeds

Gerard D. Perry, [Director of Accounts](#)

DLS has received inquiries regarding the treatment of reimbursements received from the state in connection with the special election for United States Senator (December 8, 2009 Primary and January 19, 2010 Final Election). This [Bulletin](#) explains the accounting treatment of the reimbursement proceeds for (1) special election expenses generally and (2) extended polling hours. General Laws c. 44, §§ 38 and 43.

For more DLS Bulletins click [here](#).

Stimulus-funded Projects Help 50-year-old Company Stay Afloat

Fifty-year-old P. Gioioso & Sons had one of its worst years last year. But thanks to a series of contracts on stimulus-funded projects, the three-generation family owned business is hiring and thriving.

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

For more information on the Massachusetts Recovery & Reinvestment Office please visit their website: www.mass.gov/recovery or contact them at 617-979-8380.

The Final Report of the Regionalization Advisory Commission is now available online at www.mass.gov/governor/regional

The Regionalization Advisory Commission was established in July of 2009. It was a nineteen member Commission, consisting of agency representatives, legislators, municipal representatives, and regional planners. The Commission was charged with reviewing all aspects of regionalization, including possible opportunities, benefits, and challenges to regionalizing services in the Commonwealth.

Further questions – contact the offices of
Chairman Paul Donato 617-722-2090 Rep.PaulDonato@Hou.State.MA.US
or Senator James Eldridge 617-722-1120 James.Eldridge@state.ma.us

Fiscal Year 2011 Centrally Valued Telephone and Telegraph Values

George E. Sansoucy, P.E.

Massachusetts assesses and taxes conventional (wireline or landline) real and personal telephone property each year. The cities and towns value the real property portion, that is the land and buildings, but the [Department of Revenue](#) values the personal property, namely poles, wires, conduits, underground cable and conduits, generators and central office machinery, depending upon the corporate status of the company. The central office equipment is comprised of digital electronic and radio frequency gear that routes the telephone signals from customer to customer, converts the signals to fiber optic light signals, and reconverts light signals back to electronic digital signals for end customer communication. Also, as part of the central office, emergency generators are used and valued by the Department. They maintain electric connectivity and, what is commonly known as, the dial tone. While continued levels

of sophistication and technology have occurred in the development of telephone property, such as T-1 lines, DSL or digital subscriber lines, high copper compression and fiber optic to the house, called FiOS, the fundamental principles of moving electronic or light signals into and out of a customer premises has not changed.

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

Originally published on May 20, 2010.

Fiscal Year 2011 Centrally Valued Telephone and Telegraph Values

The [Commissioner of Revenue](#) has certified and published to the Internet the [full and fair cash valuation](#) of taxable telephone and telegraph machinery, poles, wires and underground conduits, wires and pipes of the centrally valued telephone and telegraph companies, as of January 1, 2010 for fiscal year 2011 according to [M.G.L. c. 59, § 39](#).

Please click [here](#) for the full report.

Originally released as a DLS Alert on May 14, reprinted in City and Town beginning May 20, 2010.

DLS Completes Police and Communications Regionalization Study

Zack Blake, [Technical Assistance Section](#)

At the request of the [Ashby](#) and [Townsend](#) Boards of Selectmen, the [Division of Local Services'](#) Technical Assistance Section completed a Police & Communications Regionalization Analysis. The intent of our report was to provide officials in both communities with an independent evaluation on the feasibility of sharing police and communication functions. Delivered in March, the report is divided into five separate sections which include an overview of each town's current operations, the important factors in establishing a regional department, our proposed regional department structure, and the projected savings and cost allocation methodology. The report concludes with a discussion on issues of governance and the legal means to regionalize.

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

Originally published on May 13, 2010.

Recovery Works: Weatherization Program Helps Contracting Company Thrive

A&M General Contracting was struggling in the recession. Thanks to the boost stimulus provided to the state's weatherization program, the company has more contracts, doubled its workforce and is busier than ever.

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

For more information on the Massachusetts Recovery & Reinvestment Office please visit their website: www.mass.gov/recovery or contact them at 617-979-8380.

Originally published on May 13, 2010.

Overseeing Lawrence

Commentary by Robert G. Nunes, [Deputy Commissioner & Director of Municipal Affairs](#)

On April 9, [Secretary for Administration and Finance Jay Gonzalez](#) announced my appointment as the [state-appointed overseer](#) for the [City of Lawrence](#). The position is a challenge given the fiscal condition of the City, but with the support of [Mayor William Lantigua](#), the [City Council](#), and the backing of the [Gov. Deval Patrick](#) and his administration, I believe Lawrence can be brought back to fiscal health. I would not have accepted the position otherwise.

While taking on these new responsibilities, I will continue to serve as Deputy Commissioner for the Department of Revenue's [Division of Local Services](#). DLS will continue to serve cities and towns, as it always has, as a source of guidance, advice, oversight and problem-solving. I look forward to continuing our work with local officials across the Commonwealth on the many issues that face city and town governments.

One of those issues is regionalization. The report of the [Regionalization Advisory Commission](#), released on April 30, is online at www.mass.gov/governor/regional. It is full of findings, background, references and recommendations and will set the stage for our continued efforts to promote regionalization in locales where it makes sense and is cost effective.

DLS is also closely following the Municipal Relief bill as it moves from the House to the Senate. The extension of pension funding schedules to 2040 and the early retirement local option for cities and towns are both particularly helpful measures for cities and towns.

We were pleased to see support in the House for the reallocation of certification communities' proposal and hope for the same as the bill moves on to the Senate. This comprehensive proposal, which would encourage regional cooperation in assessing, would more evenly distribute the work and resources required from both DLS and private vendors to conduct triennial property tax certifications in the Commonwealth's 351 cities and towns by equalizing the number of communities engaged in this process every year. The current system swings from a high of 135 communities in one year to a low of 88 in another year.

Click [here](#) to read more of City and Town ...

Originally published on May 6, 2010.

Check out new stories and discussions on the OpenDOR blog:

Wednesday, May 26: [Communities adopting local option meals tax tops 100](#)

Wednesday, May 19: [Business tax amnesty ends June 1](#)

Friday, May 14: [Cigarette tax revenue up, sales down](#)

Friday, May 14: [DLS study highlights issues in police regionalization](#)

Thursday, May 6: [April not necessarily the cruelest month for revenues](#)

Thursday, May 6: [Get your mom a tax break for Mother's Day](#)

Monday, May 3: [Local option meals tax has generated \\$11.3 million](#)

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

Editor's Note: If images do not appear above or the document does not print as a complete page, it may be due to your individual computer settings. For a complete print-out, go to "Tools" and set your "page setup" to "landscape view."

Mark Your Calendar

The Municipal Affairs Coordinating Cabinet chaired by Lt. Governor Tim Murray, will hold its 29th meeting on Thursday, June 3, from 10:00 - 11:30 a.m. in the City of Haverhill. The meeting will be held in Haverhill City Hall, 4 Summer Street. For more information contact portsj@dor.state.ma.us or visit the [Municipal Cabinet's Home Page](#).

New Officials Finance Forum (NOFF) will be held on Wednesday, June 2nd at the Hogan Center at the College of the Holy Cross in Worcester. Please click [here](#) for the full Bulletin with details on how to register.

The Second Regionalization Conference will be held on Thursday, September 2, at the Hogan Center at the College of the Holy Cross in Worcester. More information to follow. If you have ideas for presentations or requests please contact

portsj@dor.state.ma.us. To read about last year's Regionalization Tool Kit Conference click [here](#).

Course 101 Fall 2010 will be held as a day course in Springfield. More information to follow.

Municipal Calendar

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

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

June 1: DOR/BLA: Notification of Proposed EQVs (even numbered years only)

June 1: DOR/BLA: Notification of SOL Valuations (every 4th year after 2005)

June 10: DOR/BLA: Public Hearing on Proposed EQVs (even numbered years only)

June 10: DOR/BLA: Public Hearing on Proposed SOL Valuations (every 4th year after 2005)

June 15: DOR: Commissioner Determines and Certifies Pipeline Valuations

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

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

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

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

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

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



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DLS Gateway

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



City & Town

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

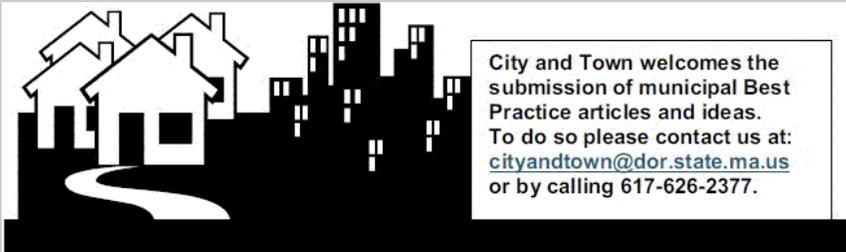
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- mail: PO Box 9569, Boston, MA 02114-9569



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

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