

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

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Editor's Notes: Please help DLS by completing this [survey](#) on regionalization and shared services around the Commonwealth. Additionally, [Registration](#) for the Regionalization Conference is now open.

Finally, please note that the final Thursday of each month City and Town will link to a full monthly edition of C&T, in PDF form at the top of the e-newsletter, for easy printing by readers. This will make for long printouts but will hopefully facilitate easier reading. This complete monthly edition will also be posted to the [City and Town](#) archives website in the same easily printable PDF version.

Keep the feedback coming!

- The City and Town Editorial Board

Municipal Relief Bill enacted

Earlier this week, Gov. Deval Patrick signed the new [Municipal Relief](#) law with an Emergency Preamble. The preamble, which appears below the bill linked above, allows the provisions of the law to take immediate effect.

Highlights of the law, formally titled An Act Relative to Municipal Relief, include:

- Allowing cities and towns to extend their pension funding schedules out to 2040, rather than meeting the previous deadline of 2030 which seemed all but impossible given unprecedented asset losses from the stock market decline of 2008;
- Giving communities more flexibility in their borrowing by allowing the financing of projects over a term matching the asset's useful life up to 30 years;
- Permits communities to adopt a limited early retirement program;
- As noted in City and Town article of July 22, ["Certification Year Reshuffle."](#) restructures the schedule for triennial property tax recertifications.

There is much more in the new law, including changes in bidding, intermunicipal agreements, and provisions to stimulate regionalization and shared services.

Click [here](#) to read the complete bill ...

YouthWorks puts teens to work and back in school

For troubled teenagers struggling to make it through high school -- and through life -- the danger of not graduating, or worse, is real. At Whitman-Hansen Regional High School, teacher Brian Scully runs a stimulus-funded YouthWorks program that gives these teens not only real world job skills but also provides them with the opportunity to catch up on their school courses.

To read more click [here](#) ...

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

Certification Year Reshuffle

Marilyn H. Browne, Chief of Local Assessment, and Donna Demirai, Assessment Bureau

Why did the [Bureau of Local Assessment](#) want to equalize the number of communities being certified in a given year? And how could it be accomplished? To begin with, all 351 communities have their real and personal property certified once every three years by the Bureau of Local Assessment (BLA). As it stood there were 135 communities in cycle one, 128 in cycle two and only 88 in the third cycle.

Over the years the number of communities certified in each cycle has evolved, but not in a predetermined orderly way so that it would result in an even and coherent distribution of communities; it just happened. Initially, in the early eighties, some communities had their values certified for the first time after protests and procrastinations, thereby leaving us with a lopsided three-year certification cycle. Through the years certification changed from a two-year cycle to the current three-year cycle. Some communities received postponements for a year due to unusual and unforeseen circumstances while others accelerated to get into another cycle for reasons of their own.

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

Originally published on July 22, 2010.

Exciting news from the Mass Broadband Institute:

The [Massachusetts Broadband Institute \(MBI\)](#) has been awarded \$45.4 Million in Federal Stimulus Funding to Expand Broadband Access in Western and North Central Massachusetts!

The MBI's project, **MassBroadband 123**, will create a robust 1,300 miles of fiber-optic network that will connect all 123 communities in the western and north central regions of the Commonwealth that have minimal to no internet connectivity. The network will directly connect 1392 community anchor institutions including town halls, libraries, schools and healthcare providers.

We still need your help. To ensure completion and success of the program, the MBI is required to gather Broadband availability data from each and every Town Hall in the Commonwealth.

Please fill out this brief survey. We really appreciate your time and assistance.

<http://www.surveymonkey.com/s/MBITownHalls>

We thank you if you have already completed the survey.

Stay tune for more exciting news from the Mass Broadband Institute!

For information regarding the MBI - <http://www.massbroadband.org/>

For questions please contact Christine Hatch - hatch@masstech.org

Originally published on July 22, 2010.

DLS ALERT: IGR 10-302: Cherry Sheet Payments Schedule

This Informational Guideline Release provides municipal and regional school officials with information on the FY2011 payment schedule for Cherry Sheet programs. In addition, this guideline explains how assessments will be deducted from local aid distributions. This information will be useful in cash flow analysis.

Click [here](#) or copy and past the below link into your browser to view IGR 10-302 ...

Originally published on July 15, 2010.

http://www.mass.gov/Ador/docs/dls/publ/igr/2010/igr10_302.pdf

What kind of services are you sharing?

We need help from our City and Town readers: as part of our annual regionalization conference, and in an effort to better understand what services are already being shared we're conducting a survey. [The Regionalization Survey](#) is an opportunity to tell us about your community's efforts to share or regionalize services – or if there have been no efforts so far, why not? And what would or wouldn't

you like to try?

Your answers to the 29 survey questions will be presented at the 2nd annual Regionalization Conference set for Sept. 2 at the College of the Holy Cross, where last year some 350 local elected and appointed officials spent a day at the first such conference.

The survey asks for a bit of demographic information (are you a town manager, member of board of selectmen, department head, etc.) and then dives right into questions designed to reveal the particular areas of regionalized services that most appeal to you: police; ambulance/EMT; public health/health agent; building, plumbing and wiring inspection or zoning enforcement; assessing; accounting; animal control; weights and measures; shared highway equipment; library; recreation; conservation agent; town planner; purchasing.

The survey also asks for your view of the best way(s) to share services; and what in your view are the barriers to sharing more services regionally. The survey asks what your community needs to move regionalization forward; and what, if any, experience and success (or not) your town may have had in a regionalization project.

Finally, the survey asks what other municipal services you might be interested in sharing, and what types of training you would like from the state or a regional planning agency.

I urge you to take the time – about 10 minutes – to respond to the survey. It will provide valuable information and insight into the areas of regionalization which hold the most interest to you, and will also reveal the issues/obstacles you see to regionalization. Again, the results of the survey will be presented at the September 2nd conference in Worcester, and later available online to everyone. My thanks to the Franklin Regional Council of Governments for their assistance in developing and tabulating the survey.

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

Originally published on July 1, 2010.

Check out new stories and discussions on the [OpenDOR blog](#).

Thursday, July 29: [Municipal Relief Bill enacted](#)

Friday, July 16: [FY10 revenues come in \\$78 million higher than expected](#)

Thursday, July 15: [DOR rules that wind turbines are exempt from the sales tax](#)

Mark Your Calendar

Register Now for the Second Annual Regionalization Conference! Regionalization Tool Kit: A practical Guide to Sharing Municipal Services will be held on Thursday, September 2, at the Hogan Center at the College of the Holy Cross in Worcester. Click here for [Registration Materials](#). 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

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 Notification of Total Receipts of Preceding Year

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.

August 10: Assessors Deadline for Appealing EQVs to ATB (even numbered years only)

August 10: Assessors Deadline for Appealing SOL Valuations to ATB (every 4th 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 town.

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 town 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 comparing these figures to prior year(s), the Mayor or Selectmen can determine any changes in these revenues; 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.

September 15: Accountant/Assessors Jointly Submit Community Preservation Surcharge Report This report (CP-1) is a statement of the prior year's net Community Preservation Surcharge levy, and is used to distribute state matching funds on October 15.

September 30: Taxpayer Last Filing Day for Classified Forest Land, M.G.L. Ch. 61

September 30: Municipal and District Treasurer/Collector Compensating Balance Report If compensating balance accounts were maintained during the prior fiscal year, a report and account analysis schedules are required.

September 30: Accountant/Superintendent/School Committee Jointly Submit End of Year Report to the ESE Schedule 1 — determines compliance with prior year Net School Spending requirement. Schedule 19 — determines compliance with current year Net School Spending requirement.

September 30 Accountant Submit Snow and Ice Report This report is a statement of snow and ice expenditures and financing sources.

September 30: Treasurer 4th Quarter Reconciliation of Cash for the Previous Fiscal Year (due 45 days after end of quarter or upon submission of a balance sheet for free cash/excess and deficiency certification, whichever is earlier) A reconciliation is the process of comparing the Treasurer's accounts to the Accountant's/ Auditor's or Schools Business Manager's ledger balance to determine if they are consistent, and for the officials to make any necessary corrections. When the reconciliation is complete, the Accountant/Auditor/School Business Manager should indicate agreement with the Treasurer's balances.

Reconciliations are required every quarter by DOR, but communities and school districts should reconcile monthly for their own purposes. The fourth quarterly report as of June 30 must be completed and returned to DOR. The first three quarterly reports of the fiscal year should be completed timely and filed in both the

Treasurer's and Accountant's/Auditor's or School Business Manager's offices for possible BOA inspection or audit. Municipalities and school districts may also use these reports to monitor cash practices of the Treasurer's office. If the Accountant/Auditor/School Business Manager and Treasurer are not consistently reconciling cash accounts, or if the reconciliations indicate variances, the Mayor, Selectmen or School Committee should inquire as to the reasons.

September 30: Treasurer Statement of Indebtedness Massachusetts General Laws Ch. 44, Sec. 28 requires the Director of Accounts to maintain complete and accurate records of indebtedness by cities, towns and districts. This statute also requires Treasurers to furnish any other information requested by the Director in respect to the authorization and issuance of loans. This Statement is the annual report required from Treasurers to accomplish this purpose. Treasurers should reconcile their debt records with the Accountant/Auditor before filing the Statement of Indebtedness to ensure that the Statement and balance sheet are in agreement.

September 30 State Treasurer Notification of Quarterly Local Aid Payments on or Before September 30 When local aid payments are transmitted to communities, the cover letter indicates what funds (e.g., Ch. 70, Lottery) will be made available, less quarterly assessments (see Cherry Sheet attachment for details).

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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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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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