

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

Notice of New IGRs: The [Bureau of Local Assessment's](#) annual guidelines on allocation of the tax levy, [IGR 10-401 Fiscal Year 2011 Guidelines for Annual Assessment and Allocation of Tax Levy](#), and reporting of new growth, [IGR 10-402 Fiscal Year 2011 Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth](#), have been issued and posted to the web.

Notice of Updated Exemption and Deferral Brochures for Taxpayers: Reformatted and republished taxpayer brochures on exemptions (veterans, seniors, etc.) and deferrals (seniors) have been reposted [here](#). They have been rewritten and reformatted as fact sheets, using more conversation language, so that they are easier to print, read and understand.

Disabled but not dismissed: MRC, thanks to stimulus, helps its clients get jobs

Getting a job can be difficult but getting a job while living with a disability is even more of a struggle. The Massachusetts Rehabilitation Commission is determined to make it less so -- and thanks to the Recovery Act, it is able to do just that.

To read more, please 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.

Survey shows wide support for regionalization

The results of the online Municipal Services Regionalization Survey are in. Over 300 local elected and appointed officials – town managers, department heads, aldermen or town or city council members, mayors – opened the survey and took the time to answer each of the 30+ questions.

No surprise here, but there is strong interest in sharing field services such as building, health, wiring and plumbing inspection; animal control; ambulance/EMT; dispatch; council on aging staff; weights and measures; revaluation services; recreation programming; software; and highway equipment and operators. In fact, none of the services in the survey posted a majority in opposition to sharing. The service with the smallest majority in favor of sharing was the town accountant, with 46 percent opposed to sharing.

Overall, loss of local control was chosen as the main barrier to sharing. On a scale of 1 to 10, the single highest barrier to regionalization or sharing services was loss of local control, at 6.22; followed by institutional resistance at 5.67; differences with neighbors at 5.55; funding at 5.32; getting started, at 4.87; and collective bargaining at 4.71.

How best to share? There was no wildly predominant view, although host agencies saw the most interest: 16 percent favored sharing between a town or city and a school district; 15 percent favored sharing services with their town or city as lead; 21 percent favored sharing services with another town or city as lead; and 28 percent favored purchasing services from a host agency to cover all costs and benefits; while 20 percent had "other" ideas. If everyone wants somebody else to "lead" or carry the "burden" the 28 percent interested in host agencies is more meaningful.

In terms of moving forward, 29 percent wanted assistance with feasibility studies and financial analysis; 25 percent wanted facilitation of planning; 27 percent wanted funding for transition costs; 14 percent wanted legal help; and 5 percent had other suggestions.

[City and Town](#) will publish the complete survey results, as well as the program from the [Regionalization Conference](#) held today at [Holy Cross College](#) in [Worcester](#), at mid-month. Thanks to all of you who took the time to respond to this invaluable survey.

Robert G. Nunes

[Deputy Commissioner & Director of Municipal Affairs](#)

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

Mark Your Calendar

"What's New in Municipal Law," the annual seminar from the Bureau of Municipal Finance Law, will be held on Friday, September 24, 2010 at The Log Cabin Banquet & Meeting House in Holyoke and Friday, October 1, 2010 at The Lantana in Randolph. Pre-registration is required. Registrations are due on or before Thursday, September 16th. For more information regarding this training opportunity, please click [here](#) or copy and past the link below into your browser:

http://www.mass.gov/Ador/docs/dls/publ/bull/2010/2010_6B.pdf

Course 101 Fall 2010 will be held as a day course in Springfield on October 20, 27 and November 3rd. This basic assessor training course is mandatory for all newly elected or appointed assessors. Registration will open the second week of September. For more information regarding this training opportunity please contact Donna Quinn, Training Coordinator at 617-626-3838 or quinnd@dor.state.ma.us.

Municipal Calendar

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).

October 1: Collector Mail Semi-Annual Tax Bills For communities using the regular semi-annual payment system, actual tax bills or optional preliminary bills should be mailed by this date.

October 1: Taxpayer Semi-Annual Preliminary Tax Bill — Deadline for Paying Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the preliminary tax payment without interest in communities using the annual preliminary tax billing system, unless the bills were mailed after August 1. If mailed after August 1, the payment is due November 1, or 30 days after the bills were mailed, whichever is later.

October 1: Taxpayer Deadline for Applying to Have Land Classified as Agricultural/Horticultural Land or Recreational Land, M.G.L. Ch. 61A and Ch. 61B. According to M.G.L. Ch. 61A, Sections 6 and 8, and Ch. 61B, Sections 3 and 5, this is the deadline to apply to assessors to have land valued, taxed and classified as agricultural/horticultural or recreational land in the next fiscal year, unless a revaluation

program is being conducted for that fiscal year. Under M.G.L. Ch. 59, Section 38 and DOR guidelines, assessor must review all property valuations and make adjustments to ensure current fair cash valuations every year. Because a revaluation program is being conducted every year, taxpayers who do not submit their applications by October 1 have until 30 days after the actual tax bills for the fiscal year are mailed to apply.

October 15: Superintendent Submit School Foundation Enrollment Report to DESE

October 31: Accountant Submit Schedule A for Prior Fiscal Year This report is a statement of the revenues received, expenditures made and all other transactions related to the town's finances during the previous fiscal year. The Schedule A classifies revenues and expenditures into detailed categories that will provide information essential for an analysis of revenues and expenditures generated by various departments. This data, like other financial information reported to DOR, is entered into DOR's Municipal Data Bank; as such, the Department may provide time series, comparative and other types of analyses at the request of a city or town. This information is also sent to the US Census Bureau and eliminates a prior federal reporting requirement. Failure to file by October 31 may result in withholding major distributions of state aid until the Schedule A is accepted by BOA.

October 31: Selectmen Begin Establishing Next Fiscal Year Budget Guidelines and Request Department Budgets

October 31: Assessors Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for annual preliminary tax bill communities) A community that uses the annual preliminary tax bill system (on a quarterly or semiannual basis) should begin gathering tax recap information in order to have enough time for the tax rate to be set and tax bills mailed by December 31. See August's Complete Tax Rate Recapitulation Sheet.

November 1: Taxpayer Semi-Annual Tax Bill — Deadline for First Payment According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the first half semi-annual tax bills or the optional preliminary tax bills without interest, unless bills were mailed after October 1, in which case they are due 30 days after mailing.

November 1: Taxpayer Semi-Annual Tax Bills — Application Deadline for Property Tax Abatement According to M.G.L. Ch. 59, Sec. 59, applications for abatements are due on the same date as the first actual tax installment for the year.

November 1: Taxpayer Quarterly Tax Bills — Deadline for Paying 2nd Quarterly Tax Bill Without Interest

November 1: Treasurer Deadline for Payment of First Half of County Tax

November 15: Treasurer First Quarter Reconciliation of Cash

November 15: DESE Notify Communities/Districts of Any Prior Year School Spending Deficiencies By this date, or within 30 days of a complete End of Year Report (see September 30), DESE notifies communities/districts in writing of any additional school spending requirements.

November 30: Selectmen Review Budgets Submitted by Department Heads This date will vary depending on dates of town meeting.



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



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.



City & Town

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