

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

A charter school gets innovative, with the help of stimulus

The Atlantis Charter School wants to help each of its 744 children in grades kindergarten through eighth grade learn to the best of their ability. The school is using its three stimulus awards to help it reach that goal.

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.

'Tis the season for property revals and tax rates!

While most New Englanders associate the onset of autumn with the falling of brightly colored leaves, for the [Division of Local Services](#), this is the season for certification of property valuations, tax rates, and free cash. These certifications are fundamental to the operation of city and town governments, and are largely done on a first-in, first-out basis.

So far this fiscal year, the [Bureau of Accounts](#) has reviewed 181 balance sheets, certified \$351,953,998 in free cash, and approved tax rates for 43 of the Commonwealth's 351 cities and towns. In the next two months the crunch will be on as BOA approves the vast majority of tax rates.

The [Bureau of Local Assessment](#) is equally busy this time of year, as 101 communities undergo their triennial property revaluation certification. BLA has issued 28 final certifications and an additional 47 preliminary certifications, and has noticed that communities have been presenting their data a little earlier than was the case last year.

Perhaps, the early arrival of BLA data is due to [DLS' Gateway system](#), which has expedited the flow of information. Gateway has given local officials a better view of how these processes are going for their city and town and immediate feedback on their progress. DLS anticipates that every city and town this year will be using Gateway.

Robert G. Nunes

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

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

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Municipal Calendar

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), ESE 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.

December 15: Taxpayer Deadline for Applying for Property Tax Exemptions for Persons If tax bills are mailed after September 15, taxpayers have 3 months from the mailing date to file applications for exemptions.

December 15: Accountant/Superintendent/School Committee Submit Amendments to End of School Year Report to DESE Last filing date to impact next year's Chapter 70 State Aid.

December 31: State Treasurer Notification of Quarterly Local Aid Payments on or Before December 31

December 31: Water/Sewer Commissioners 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)

December 31: Selectmen Begin to Finalize Budget Recommendation for Review by Finance Committee

December 31: Assessors Mail 3-ABC Forms to All Eligible Non-Profit Organizations

December 31: Collector Deadline for Mailing Actual Tax Bills 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.

January 1: Assessors Property Tax Assessment Date This is the effective date (not for exemption purposes) for statewide assessed value for all property for the following fiscal year.

January 31: DESE Notify Communities/Districts of Estimated Net School Spending Requirements for the Next Year As soon as the Governor releases the ensuing year's budget, ESE notifies communities/districts of the estimated NSS requirements. These figures are subject to change based on the final approved state budget.

February 1: Taxpayer Deadline for Payment of 3rd Quarterly Tax Bill Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the 3rd Quarter actual tax payment without interest, unless the actual tax bills were mailed after December 31. If mailed after December 31, the actual tax is due as a single installment on May 1, or 30 days after the bills were mailed, whichever is later.

February 1: Taxpayer Quarterly Tax Bills — Application Deadline for Property Tax Abatement According to M.G.L. Ch. 59, Sec. 59, applications for abatements are due on Feb. 1 unless actual tax bills were mailed after December 31. In that case they are due May 1, or 30 days after mailing, whichever is later.

February 15: Treasurer 2nd Quarter Reconciliation of Cash

February 28: Finance Committee Continue Budget Review and Develop Recommendations This date will vary depending on dates of town meeting.



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City & Town

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