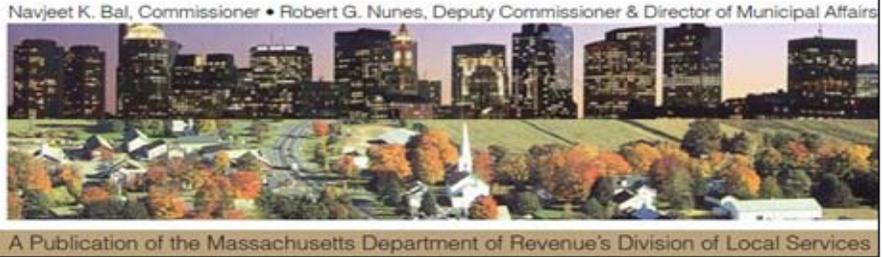


City and Town



Two New IGRs Now Available on Motor Vehicle and Boat Excise Bills

These two newest Informational Guideline Releases (IGRs) both concern excise billing and supersede previous IGRs as noted below.

10-209 Motor Vehicle Excise Bills (Supersedes IGR 04-210): Amended by Chapter 188, § 55 of the Acts of 2010, this Informational Guideline Release (IGR) sets forth requirements for the content of motor vehicle excise bills. The bills have been revised to reflect a change made by the 2010 Municipal Relief Act in the required content of motor vehicle excise bills. All excise bills must now state the due date. See Section II-A-7 and Model 1(MVE). Several clarifying changes have also been made to the excise bills and demands, particularly about payments, interest accruals and abatement applications not staying collection action. If possible, these clarifying changes should be implemented for 2011 billing. If they cannot be implemented for technical or other reasons, the language in IGR 04-210 may continue to be used.

10-210 Boat Excise Bills (Supersedes IGR 04-211): This Informational Guideline Release (IGR) sets forth requirements for the content of boat excise bills. The bills have been revised to reflect a change made by the 2010 Municipal Relief Act that requires motor vehicle excise bills to state the excise due date. Since the motor vehicle excise collection provisions apply to boat excises, boat excise bills must now state the due date as well. See Section II-A-7 and Model 1(BE). Several clarifying changes have also been made to the excise bills and demands, particularly about payments, interest accruals and abatement applications not staying collection action. If possible, these clarifying changes should be implemented for Fiscal Year 2012 billing. If they cannot be implemented for technical or other reasons, the language in IGR 04-211 may continue to be used. For more IGRs or Municipal Law Publications please click [here](#).

Investing in Green Energy, a Cleaner Future and a Growing Company

For many small, green energy companies, Recovery Act funding has come to mean the difference between ensuring that their innovative green technology makes it out to the marketplace or not. Machflow Energy is one of those companies.

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.

New State Incentive Grant Program To Fund Regional Public Health Districts

Massachusetts has received a new five year federal award to develop regional public health districts through an incentive grant program, which will be operated by the state [Department of Public Health \(MDPH\)](#). Groups of cities and towns are eligible to apply for planning grants of up to \$40,000 to develop plans to share staff and services to improve the scope and quality of local public health services for their combined populations. Planning grant proposals will be due to MDPH at the end of February, and awards will be announced in March. MDPH expects to fund 8-10 planning grants.

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

Originally published on December 16, 2010.

The Future of Small Town Computing: A "Cloud" or a "Digital Divide"?

David Davies, DLS Director of Information Technology

Municipal computing in New England is different than in most of the country. Elsewhere, data processing is usually done at the county or large city level. By comparison, most Massachusetts communities are small, both in population and budget, yet their elected and appointed officials are responsible for the full spectrum of municipal operations and the associated technology. With just a few software and hardware vendors marketing to or serving large or medium municipal governments, the high technology marketplace for small or, in Massachusetts' case, very small towns is extremely limited and continues to shrink. While municipal software and IT service options decline in number, the complexity associated with properly equipping and managing a secure municipal information resource is perpetually growing.

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

Originally published on December 9, 2010.

Data critical to good decision making

The [Municipal Data Management and Technical Assistance Bureau](#), which offers content on the [Department of Revenue's website](#), is an unmatched source for all manner of data relating to municipal finance, offering, in addition the general characteristics of each of the Commonwealth's 351 cities and towns, an extensive list of financial management best practices.

In the past year, the [Municipal Data Bank \(MDB\)](#) has also become a popular destination for those seeking information on the local option meals and room taxes. I'm pleased to say that as of just last month, the MDB's [Local Options page](#) has been reorganized. The Local Options page is now one-stop shopping for lists of all local options with reporting requirements to DLS or those where we have made a concerted effort to collect the data (such as Section 18 of Ch. 32B).

This will prove especially helpful for municipal officials, and the public at large, seeking information on the number of communities that have adopted local option meals and rooms taxes. You now have in a single location all the data needed to track both the acceptance of these options and the revenue generated. For instance, the local option meals tax has now been accepted by 124 communities, who collectively have received about \$37.5 million in new revenue since the first quarterly distribution last December. These receipts can serve as a guide for other like communities considering adoption of this local option in the future.

And while on the subject of data, I want to reference next week's feature article focusing on new research done by DLS IT director Dave Davies -- the architect of DLS Gateway program -- on the data needs of the 213 communities in Massachusetts with populations of 13,000 or less. There is no doubt that accurate and efficient data management will take on more and more importance, and that cities and towns need to have information technology plans no less than capital spending plans. Dave's research should get communities thinking about how they measure up, and what they need to do to stay on top of this fast-changing aspect of municipal governance. Look for Dave's story next week and more data driven news in each edition.

Robert G. Nunes

Deputy Commissioner & Director of Municipal Affairs

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

Originally published on December 2, 2010. Corrections made for this edition.

Revised Forms of List

Please note that we have revised the forms of list and posted them to the web. DLS sent the following email to assessors: The Department of Revenue has revised all personal and charitable property returns to reflect the 2010 Municipal Relief Act provisions that give assessors the power to audit personal property returns and makes the last date for the assessors to grant an extension to file returns the same as the due date for abatement applications. The revised forms ([State Tax Forms 2](#), [2HE](#), [2MT](#) and [3ABC](#)) and [Bulletin 2010-08B](#) explaining the revisions have been posted to the DLS website.

Originally published on November 25, 2010.

A note from DOR: Mark your calendars for two tax filing dates this coming April

Federal and state income taxes each will be due a little later than normal this year, but not on the same days.

Back in 2005, the District of Columbia chose to make Emancipation Day a district holiday, which meant it became a day off for federal workers (including those in the Internal Revenue Service) in Washington D.C.

This year, April 15 (a Friday), which is the normal filing due date for both state and federal taxes, is also the date of the celebration of Emancipation Day. If the IRS is closed in Washington D.C., federal taxes are not due on that date.

As a result, federal income taxes will not be due until Monday, April 18.

But, in Massachusetts, Monday, April 18, is Patriot's Day, a state holiday, so state income taxes will not be due until April 19.

The business of not filing taxes on April 15 is not that unusual. Last year, due to extensive flooding, taxpayers from the Cape west to Worcester County had until May 11 to file state and federal taxes. In 2007, taxpayers in flooded areas had until April 26 to file. And there have been many years when, due to Patriot's Day, state income taxes were not due until April 18.

So this coming tax year, pending any last minute weather events, federal income tax will be due on April 18, and state income tax on April 19.

To read more from DOR about revenues and tax news in the Commonwealth, check out the DOR Blog, OpenDOR, by clicking [here](#) or copying and pasting the following link into your browser: <http://revenue.blog.state.ma.us/blog>.

Originally published on November 18, 2010.

Editor's Note: On occasion that the President of the United States or the Governor of Massachusetts orders a lowering of all flags in the Commonwealth, DLS has been asked by the Governor's Office and the Bureau of State Office Buildings to notify our constituency via a blast email to the appropriate personnel at the municipal level. If you would like to know more about the rules and regulations surrounding "Flag Status" in the Commonwealth, please click [here](#) for the Bureau of State Office Buildings website containing all relevant information. To simply subscribe to the Flag Status notification list, please email halfstafflist@bsb.state.ma.us. If you have further questions, you're welcome to email me at portsj@dor.state.ma.us. Thank you.

Mark Your Calendar

MMA Annual Meeting: State and Local Economic and Budget Outlook Workshop Presented by the Division of Local Services, Friday January 22, 2010, first session, 2:00 - 3:30 p.m., Room 210, 2nd floor, Hynes Convention Center: This workshop will cover important issues in municipal finance and administration. The outlook for the state economy and its impact on cities and towns will be discussed, as will the need for accurate forecasting and capital budgeting in today's uncertain economy.

PANELISTS: Jay Gonzalez, secretary of the Executive Office for Administration and Finance & Navjeet Bal, commissioner of the Department of Revenue. **MODERATOR:** Robert Nunes, deputy revenue commissioner for the Division of Local Services.

The 32nd MMA Annual Meeting and Trade Show takes place January 21 and 22, 2011 at the Hynes Convention Center and Sheraton Boston Hotel. Click [here](#) for more information.

Course 101 Spring 2011 will be held as an early evening course in Natick from April 7th through May 12th. Classes will run from 4 PM to 7 PM and participants must attend a minimum of 5 out of the 6 evenings in order to qualify to take the exam at the end of the course. The basic assessor training course is mandatory for all newly elected or appointed assessors. Registration will open in late February. For more information regarding this training opportunity please contact Donna Quinn, Training Coordinator at 617-626-3838 or dlswebcontacts@dor.state.ma.us.

Municipal Calendar

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.

March 1: DOR/MDM-TAB Notification of Cherry Sheet Estimates for the Following Year (pending action taken by the Legislature) The Cherry Sheet is an estimate of: 1) Receipts — local reimbursement and assistance programs as authorized by law and appropriated by the General Court; and 2) Assessments — state and county assessments and charges to local governments. All amounts listed on the Cherry Sheet are estimates. Actual receipts and charges are determined based on detailed formulas or guidelines for each program. Cherry Sheets are posted on the DLS website and updated at each juncture of the state budget process.

March 1: Personal Property Owner Submit Form of List This is a listing of all personal property filed by the owner with the Assessors each year for the purpose of determining taxes in the next fiscal year.

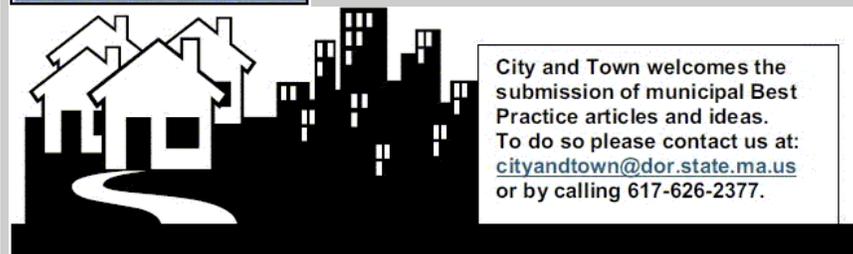
March 1: Non-Profit Organization Final Filing Date for 3-ABC Forms These must be filed on or before March 1 (this deadline may be extended by the Assessors). In no event may the extension granted be later than 30 days after the tax bill is mailed.

March 1: DOR/BLA Filing Deadline for Telecommunications Forms of List

March 31: State Treasurer Notification of Quarterly Local Aid Payment on or Before March 3



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

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.

S.J. Port, Editor

Marilyn Browne, Editor Emeritus

Editorial Board: **Robert Nunes, Robert Bliss, Zachary Blake and Amy Januskiewicz**

To obtain information or publications, contact the Division of Local Services via:

- website: www.mass.gov/dls
- e-mail: cityandtown@dor.state.ma.us
- telephone: 617-626-2377
- mail: PO Box 9569, Boston, MA 02114-9569

Contact City and Town at cityandtown@dor.state.ma.us or by calling 617-626-2377.