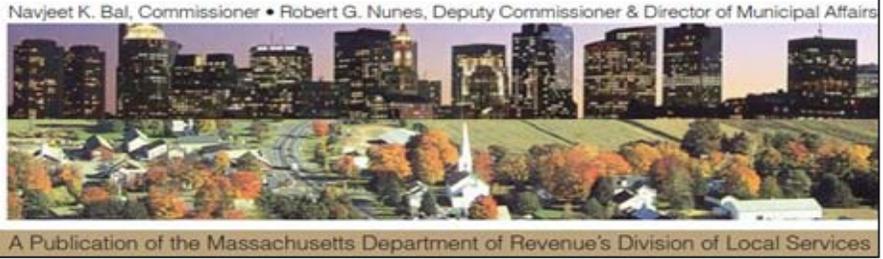


City and Town



Storming out of 2010 and into State Budget Season

As Massachusetts stormed out of 2010 – drawing immediate attention to snow and ice budgets—a new year, a new decade, a second term for [the Patrick-Murray Administration](#), and the annual murmur of state budgets has quietly begun calendar year 2011.

[Secretary of Administration and Finance Jay Gonzalez](#) will join [Department of Revenue Commissioner Navjeet K. Bal](#) and me, for DLS' annual afternoon workshop at the [Massachusetts Municipal Association's Meeting and Trade Show](#) on Friday, Jan. 21. Less than a week before Gov. Deval Patrick releases his proposed budget for FY12, the Secretary will outline the state's budget picture for any of you in attendance. Speaking alongside Secretary Gonzalez, Commissioner Bal will review the state's current revenue perspective and its emerging FY12 forecast. I hope you'll join us for the workshop and visit DLS' booth on the tradeshow floor.

If there is a bright spot on the fiscal horizon, it is the growth in FY11 revenues, which as of Dec. 31, were running \$755 million ahead of benchmark. In Commissioner Bal's words, "These are signs of an economic recovery that continues to grow." At DLS, we hope that you are seeing reflections of this in your own communities.

On a different note, 23 years in, City and Town has now completed its first year as an e-newsletter. The City and Town Editorial Board appreciates your patience as we have worked over the past year to make the transition from an emailed PDF to an updated e-newsletter format with an on-line base. Please let us know if there are issues you would like to see explored in City and Town, and your comments are always appreciated.

Robert G. Nunes

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

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

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

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.

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 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.

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