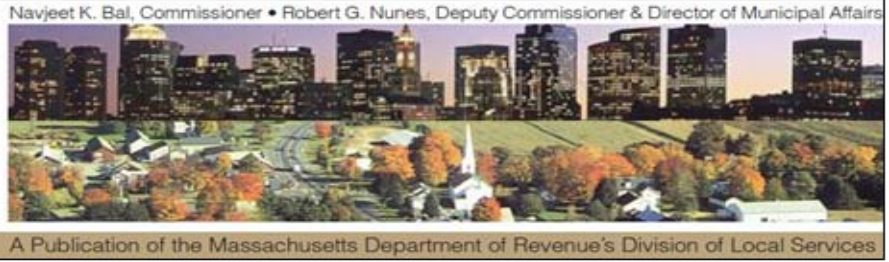


City and Town



Certification Year Reallocation Maps

The [Municipal Relief Bill \(Section 188 of the Acts of 2010\)](#) was signed by [Governor Deval Patrick](#) on July 27th, along with an emergency letter making it immediately effective. Therefore, we thought we would follow-up on our [July 22nd article "Certification Year Reshuffle."](#) which was featured in [City and Town](#), with two maps that graphically display not only the certification multi-year postponement process but will also exhibit the final outcome. The [first map](#) will show you which communities are being postponed in each of the next five years and the [second map](#) will display the new three-year certification cycle that will be finalized in FY2016. We think the new certification cycle map will be particularly useful because it will show you which of the surrounding communities will share your same certification cycle. Since one of our major goals was to assist in the sharing of information on a regional basis those relationships were key in the comprehensive certification cycle redesign. (Additionally, the few communities that requested to remain in FY2011 are reflected in the postponement map.) You can also view this information in a table format by clicking [here](#).

For Immediate Distribution to all Auditors and Accountants

The Division of Local Services has released the FY2011 EXCEL Schedule A, related forms and instructions. They can be found by using the following link: [Schedule A](#)

If you have not received information indicating that your community's FY2009 Schedule A has been approved, fund balance information on the EXCEL program will not be available. The downloadable program will be updated after the FY2009 Schedule A has been approved.

The Bureau of Accounts strongly encourages completion of the FY2010 Schedule A in Gateway. The form is substantially the same as in FY2009 and is due October 31, 2010. [Gateway](#)

Giving Fall River youth opportunity and hope

For teens raised in poverty, it is difficult to find opportunity -- or hope. YouthBuild Fall River is addressing this with the help of a \$1.1 million stimulus grant that is enabling the agency in this South coast city to provide youth with education, training and support.

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.

Fiscal 2010 Average Single-Family Tax Bills and Assessed Values

By Terry Williams, Bureau of Accounts and James Paquette, Bureau of Local Assessment

This article reviews fiscal year 2010 single-family tax bills and property values across the 351 cities and towns of the [Commonwealth](#). As in previous years, this article ranks communities statewide. It also highlights some major trends and discusses the impact of those trends on single-family tax bills. The analyses are based on FY10 data reported to the [Department of Revenue's Division of Local Services \(DLS\)](#) by the local assessors on their [Tax Recap sheets](#).

Average single-family tax bills are calculated in the following way: first, sum the assessed value of all of the single-family parcels of

each community; this community specific total is then divided by the number of parcels in that community resulting in the average single-family property value for that community. This average value is divided by one thousand (as Tax Rates are expressed as per \$1,000 of assessed property value) and then multiplied by the community's residential tax rate.

The 14 cities and towns that have adopted a [residential exemption](#) are excluded from this study because they do not submit sufficiently detailed data to DLS to determine their average tax bills. Therefore our analysis covers the remaining 337 municipalities.

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

Originally published on August 12, 2010.

FY2011 Tax Rate Recap Forms & Instructions

The Division of Local Services has released the FY2011 EXCEL Tax Rate Recap, related forms and instructions. They can be found by using the following link: [Recap](#)

This year's cover letter includes several important topics to consider when completing the FY2011 tax rate recap form including telephone valuation and the overlay, meals excise tax, receipt and use of additional federal funds (e.g. federal jobs bill, FEMA) and Gateway submission.

DLS encourages submission of applicable forms through the Gateway system. When submitting forms via Gateway, BOA and BLA suggest that forms be completed, printed, signed and filed locally (for audit purposes) as well. Forward to BOA or BLA only form supporting documentation not entered into Gateway. Gateway can be found using the following link: [Gateway](#)

Originally published on August 12, 2010.

Check out the new Municipal Relief Act!

[An Act Relative to Municipal Relief](#), the [third major municipal reform bill in as many years](#), signed by Gov. Deval Patrick on July 27, is an important step toward giving cities and towns more flexibility and freedom in charting their financial course.

All elected and appointed local officials are urged to check out the 72 provisions of this new law.

While the extension of pension funding schedules and allowance for the adoption of limited early retirement programs have gained the most notice, there are many other pieces of this new law that are worthy of your attention. These include the elimination of charges associated with the State House Notes program as well as allowing cities and towns to conduct tax amnesties.

I want to thank Governor Deval Patrick and Lt. Gov. Timothy Murray for their support and active encouragement; Sen. James B. Eldridge, Senate chair of the Joint Committee on Municipalities and Regional Government and Rep. Paul J. Donato, House chair of the committee, for their leadership in moving this bill to enactment; the members of the Municipal Relief Commission; DLS' Chief Legal Counsel Kathleen Colleary and her team; and in the Executive Office for Administration and Finance, Secretary Jay Gonzalez, his legal team of David Sullivan and Jan Fogel, and A&F Director of Local Policy Pam Kocher.

On another note, I want to remind readers that City and Town has been redesigned in part to appear on a more regular and timely basis, as well as streamline communications from the Division of Local Services to municipal officials across the Commonwealth. City and Town will carry everything you need to know that comes from DLS, and will be supplemented by the occasional emailing of DLS Alerts on matters that require immediate transmission. And now, at the end of the month, readers who want to download and print out that month's entire City and Town content will be able to do so by printing a linked PDF file.

Finally, please consider placing the [second annual regionalization conference](#) on your calendar. This conference will once again generate a lot of discussion about where and how to approach regionalization of services. I hope to see you in Worcester on September 2.

Robert G. Nunes

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

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

Originally published on August 5, 2010.

Municipal Relief Bill Enacted

Late last month, Gov. Deval Patrick signed the new [Municipal Relief](#) law with an Emergency Letter. The Emergency Letter, which appears at the end of 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 ...

Originally published on July 29, 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!

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>

For information regarding the MBI - <http://www.massbroadband.org/>
For questions please contact Christine Hatch - hatch@masstech.org

Originally published on July 22, 2010.

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

Friday, August 13: [Average single-family home property tax increase of 3.3 percent lowest in a decade](#)

Thursday, August 5: [Gov. Patrick signs sales tax holiday law for August 14-15](#)

Wednesday, August 4: [July gets new fiscal year off to a healthy start](#)

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

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](#).

"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

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).

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.

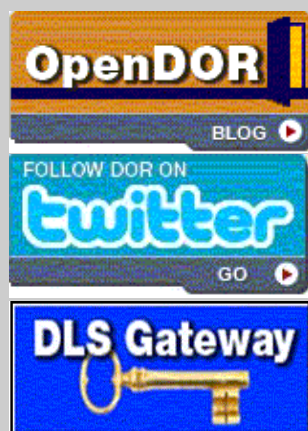
October 1: Taxpayer Deadline for Applying to Have Land Classified as Agricultural/Horticultural Land or Recreational Land, M.G.L. Ch. 61A and Ch. 61B. According to M.G.L. Ch. 61A, Sections 6 and 8, and Ch. 61B, Sections 3 and 5, this is the deadline to apply to assessors to have land valued, taxed and 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

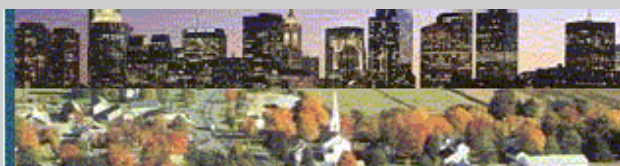
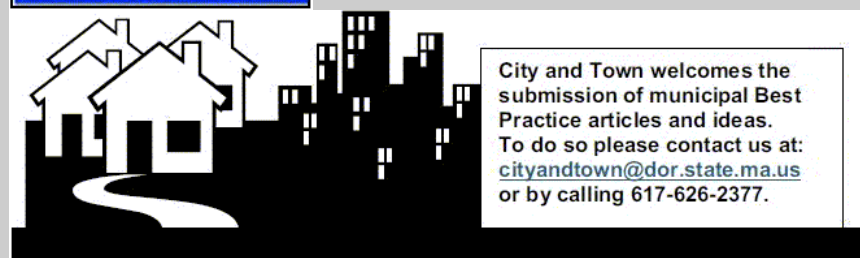
October 31: Accountant Submit Schedule A for Prior Fiscal Year This report is a statement of the revenues received, expenditures made and all other transactions related to the town's finances during the previous fiscal year. The Schedule A classifies revenues and expenditures into detailed categories 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.



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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- 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.