



Interim
Deputy
Commissioner
Joseph McDermott

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DOR 360



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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Four Certification Preparation Workshops Scheduled

Bureau of Local Assessment

The Bureau of Local Assessment will be conducting four Certification Preparation Workshops for assessors whose communities are scheduled for triennial certification of all real and personal property valuations for FY2016. The workshops will be held at the following locations:

Boston

Monday, March 2nd

10am to Noon

Saltonstall Building, Second Floor Conf. Room C, D

Worcester

Thursday, March 5th

10am to Noon

Worcester Public Library, Main Branch, 3 Salem Square, Saxe Room

Springfield

Tuesday, March 10th

10am to Noon

DOR/CSE 1 Federal St., Bldg. 103-2, Conference Rooms 1 and 2

Sandwich

Thursday, March 12th

10am to Noon

Oakcrest Cove, 34 Quaker Meeting House Road

Registration is required. To register, please email your name, community, email address and phone number to John Gillet at bladata@dor.state.ma.us.

The Massachusetts Association of Assessing Officers (MAAO) will grant two (2) continuing education credits to assessors attending the Certification Preparation Workshops.

Assessing BLA Performance in the Interim Review and Certification Process for FY2015

Joanne Graziano - Bureau of Local Assessment Chief

The Bureau of Local Assessment has reviewed two recent surveys completed by local assessors: the Interim Year Survey and the FY2015 Certification Survey. Additionally, a comparison of FY2014 to the FY2015 survey was performed by BLA.

In this first-of-its-kind, interim year initiative, BLA advisors contacted assessors in communities up for recertification in FY2016 in order to discuss directives and policy changes that may have occurred in the years since their last certification, and 53 of the 117 assessors responded. Of those surveyed, 77 percent found the increased communication helpful in clarifying specific steps necessary to a successful program. One respondent said the survey assisted in "establishing priorities" within the community. To continue this initiative, our advisors will contact communities up for recertification for FY2017 this spring. [To view the survey results, click here.](#)

For the FY2015 certification communities, we received an excellent return of 79 of the 109 assessors responding to our survey. While the results displayed a generally positive tone and noted improvement in the certification process - 45 percent reported their experience was better than three years ago - BLA is committed to addressing ongoing issues noted within the survey such as reducing turnaround times and prioritizing reporting expectations. [To view compared survey results, click here.](#)

We are committed to improving and streamlining the process. To that end, our staff has already contributed excellent ideas to address these issues, and we will report back with our next steps. [To view the survey results, click here.](#)

DLS Hires Local Government Technology Specialist in Springfield

Bob Bliss - DLS Regional Manager and Director of Strategic Planning



Tod Jackson, newly hired as a Local Government Technology Specialist in the Division of Local Services Information Technology unit, will work with cities and towns in Western Massachusetts and the Berkshires to assist their use of DLS systems.

Tod, a native of Springfield, is one of six DLS IT technology specialists (four in Boston, one in Worcester) and the first assigned to the Springfield office in six years.

After graduation from the High School of Commerce in Springfield, Tod served four years active duty with the U.S. Marine Corps, with

deployments to Panama, Honduras, and Operation Desert Storm in the Persian Gulf. He then transitioned to civilian life, working at American International College in the development office as a database manager before going to work for Entre Computer Center in West Springfield as a personal computer technician posted at the Bay State Health Center. Bay State then hired him as a field service technician before promoting him to technical support specialist working in systems administration and infrastructure. After 15 years at Bay State, the opportunity to work for DLS beckoned. "It was an opportunity for advancement it seemed would be challenging," he said.

Tod's IT work has taken him from the days when "the internet was something no one would use at all to a day when you can't do a lot of jobs without it," he said.

Tod lives in Springfield with his wife of 20 years, Diane, and their three children, Ahmad, Shirleena and Lemar Suber.

When he is not working, Tod likes to read, relax, play video games and stay in shape.

Save the Date - Municipal Law Seminar

The Division of Local Services Legal Staff offers its "Recent Developments in Municipal Law" seminars for local officials every fall. Presentations include new legislation and recent court decisions pertaining to local government. The next seminars will be held on Thursday, October 1st, 2015 at The Log Cabin Banquet & Meeting House in Holyoke and Thursday, October 8th, 2015 at The Lantana in Randolph.

Registration information will be posted on our [website](#) in midsummer 2015. *City & Town* will provide notification when registration opens.

TAP into DLS

Bob Bliss - DLS Regional Manager and Director of Strategic Planning

Enlistment of cities and towns in the Taxpayer Assistance Program (TAP), which is designed to assist communities in setting their property

tax rates in November rather than in December, will close on March 31st.

If your community wants to learn more about how DLS can assist your city or town in achieving an earlier setting of the property tax rate through TAP, please contact DLS Regional Manager and Director of Strategic Planning Bob Bliss at blissr@dor.state.ma.us or at (508) 792-7300 Ext. 22312.

For additional information on the TAP program and its effective implementation, please see the [February 5th edition of *City & Town*](#).

A Brief Look Back: The Establishment of the Massachusetts Income Tax

Tony Rassias - Bureau of Accounts Deputy Director

City & Town is pleased to announce a new feature. "A Brief Look Back" will review issues that affected municipal finance in the early twentieth century as written in the Annual Reports of what is now known as the Massachusetts Department of Revenue. This month, *City & Town* features a brief history of the events that led to the Massachusetts income tax.

Introduction

The high cost of the Civil War and the rapid growth of cities thereafter increased public expenditures and strained the Massachusetts property tax system, especially in the taxation of intangible personal property. Taxation of personal property was vexing. Taxpayers concealed their ownership of it and even moved their property out of state to avoid payment. The problem plagued assessors around the country.

After considerable discussion and review by special commissions, a Constitutional amendment and other legislation on the matter, the old system of taxing intangible personal property was scrapped and a state income tax, in some ways similar to the one already in effect in Wisconsin, was approved.

Revenue from the new tax, to be distributed to cities, towns and districts, was projected to replace the loss of revenue from the old personal property tax. In 1917, the first year of implementation, the new

tax raised about \$11.2 million, a significant jump when compared to the \$8.8 million raised the previous year under the old tax system.

On January 23rd, 1918, Tax Commissioner William D. Trefry gave his annual report for 1917 to Speaker of the House of Representatives Channing Cox. The Tax Commissioner began his report with a brief history of the state's early form of taxation after which he presented a summary of the new income tax law.

The following are excerpts from his full report.

By the Commissioner

In 1634 there was enacted in the Colony of Massachusetts Bay the first general tax law in any American colony, and included in this act was a provision for the assessment of each man "according to his estate and with the consideration of all other his abilities whatsoever." From that date to the present there has been at all times upon the statute books of Massachusetts legislation providing in some form or other for a partial tax upon incomes, although the colonial faculty tax, as this earlier form was called, bears little relation to the modern income tax.

Under the law, therefore, as it had existed for many decades, the income of intangible property, although this class of property had rapidly grown in amount and importance, was not subject to taxation, but in theory the property itself was subject to the varying local rates. With no provision for a compulsory return of this or any other class of property, local assessors were peculiarly at a disadvantage in discovering it for taxation, and there was a great incentive to overlook this class of property, when the usual result of taxing it at its full value at the local rate was either to drive the taxpayer to some other more favorable community with a low rate of taxation, or even to force him to remove his domicile from the Commonwealth.

These two evil results of attempting to apply the general property tax to this class of property gradually assumed alarming proportions.

The movement for a reform was furthered in the Governor's inaugural in 1911, and after the determination that a constitutional amendment was necessary the proper amendment was enacted and ratified in 1915 by an overwhelming majority of the voters.

To view the Tax Commissioner's entire piece, [click here](#).

February Municipal Calendar

<p>February 1</p>	<p>Taxpayer</p>	<p>Deadline for Payment of 3rd Quarterly Tax Bill Without Interest</p> <p>According to MGL 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 31st. If mailed after December 31st, the actual tax is due as a single installment on May 1st, or 30 days after the bills were mailed, whichever is later.</p>
<p>February 1</p>	<p>Taxpayer</p>	<p>Quarterly Tax Bills Application Deadline for Property Tax Abatement</p> <p>According to MGL Ch. 59, Sec. 59, applications for abatements are due on Feb. 1st unless actual tax bills were mailed after December 31st. In that case they are due May 1st, or 30 days after mailing, whichever is later.</p>
<p>February 28</p>	<p>Finance Committee</p>	<p>Continue Budget Review and Develop Recommendations</p> <p>This date will vary depending on dates of town meeting.</p>
<p>Final Day of Each Month</p>	<p>State Treasurer</p>	<p>Notification of monthly local aid distribution.</p>

Click
www.mass.gov/treasury/cash-management to view
distribution breakdown.

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