



**October 18th, 2018**

## Important Dates & Information

### DLS Municipal Law Seminar

#### Materials Now Available Online

Over 400 local officials attended the 33rd annual "What's New in Municipal Law" seminars held on September 27, 2018 at The Lantana in Randolph and October 4, 2018 at The Log Cabin Banquet & Meeting House in Holyoke.

In the general session in the morning, they heard Municipal Finance Law Bureau attorneys Kathleen Colleary, James Crowley, John Gannon, Donald Gorton, Patricia Hunt and Kenneth Woodland review new legislation and recent court and Appellate Tax Board cases. In the afternoon session, the attorneys led three workshops that focused on current and recurring issues related to: (1) tax administration, including the administration of classified forest, farm and recreational lands (Chapters 61, 61A and 61B); (2) collection of taxes and charges, including the creation and administration of tax title and deferral accounts; and (3) special revenue funds, including the Community Preservation Fund. If you were not able to attend one of

## Announcing FY18 Community Compact IT Grant Program Awards

Lieutenant Governor Karyn Polito



In 2015 our Administration was proud to announce the creation of the Community Compact program, and we are pleased to see that the enthusiasm for improving local government is as strong today as it was at the beginning. We continue to be impressed with the many ways in which Massachusetts cities and towns are developing new ideas and taking advantage of available resources to help make local government more efficient and more responsive to the needs of their residents.

This week I visited Cohasset, where we announced the latest round of Community Compact Information Technology grants. This round of funding includes \$3 million in technology grants to 44 cities and towns across the Commonwealth, benefiting more than 49 municipal entities. It brings the total number of municipal IT grants issued over the past four years to 188, assisting 250 communities with \$9 million in grant funding to modernize their technology systems and deliver service to their residents more efficiently.

We visited Cohasset Middle/High School where we announced a \$50,000 grant to develop a new Student Information System (SIS), allowing the school district to coordinate and communicate key student and school-level data in real-time, to inform decision-makers and also meet data reporting mandates. The updated system will be more efficient and provide forecasting tools that are currently unavailable.

Community Compact IT grants are a valuable way for the Community Compact program to provide access to resources for major technological projects that might otherwise be unaffordable. A great example is this plan to upgrade Cohasset's Student Information System for greater productivity and provide the sophisticated tools that a school district requires to help meet its administrative obligations and its students' educational needs.

Cities and towns have used the IT grant funding to upgrade their websites, implement new systems that allow residents to apply for permits and licenses online, improve the security and capacity of municipal IT systems, digitize records and develop other solutions to costly technological challenges.

this year's seminars, all morning presentation and reference materials and afternoon workshop books and discussion summaries are available on our [website](#).

We look forward to seeing you at the 34th annual "What's New in Municipal Law" next fall. Save the date information will be posted on our [website](#) as soon as it becomes available.

#### **DLS Issues LFO on Marijuana Payments**

The Division of Local Services has released a Local Finance Opinion (LFO) on the municipal finance law treatment of local option marijuana sales tax revenues and payments from marijuana establishments and medical marijuana treatment centers under community host and other agreements. Please note that the LFO does not address the nature or characterization of any agreed to payments for purposes of the marijuana host agreement statute, G.L. c. 94G, § 3(d). The LFO can be found by [clicking here](#). All current LFOs are posted on the DLS Guidelines, Opinions and Advisories website. They can be found by [clicking here](#).

#### **Sewer Rate Relief Fund - FY2019**

The Division of Local Services has released Bulletin BUL-2018-6: Sewer Rate Relief Fund - FY2019. It can be found by [clicking here](#).

The Sewer Rate Relief Fund operates under the provisions of Chapter 29 Section 2Z of the General Laws. The Fund was created in 1993 to mitigate escalating costs of sewer service in the Commonwealth. Awards were based on "eligible debt service" and were calculated at up to 20% of debt service. For FY2019, \$1.1 million has been appropriated.

In addition to the IT grants, our Administration has awarded \$7.3 million in technical assistance grants and \$4 million in efficiency and regionalization grants since starting the Community Compact Program in 2015.

Examples of Community Compact IT Grant Program Initiatives in this round of funding:

- **Bedford** will receive a \$37,700 grant for new software to make the municipal permitting process more efficient, improve record-keeping, and enhance communication among municipal departments and with permit applicants
- **Hadley** will receive a \$19,350 grant to consolidate its billing platforms for property, tax, sewer, water, motor vehicle excise, and boat excise billing and collections
- **Lancaster** will receive a \$135,020 grant to extend its high-speed fiber network to additional municipal buildings
- **Monterey** will receive a \$9,840 grant to allow residents and contractors to pay for services at the town transfer station and Board of Health using a credit card
- **New Bedford** will receive \$80,000 to construct disaster recovery technology infrastructure and integrate the city's operation with the school and police departments
- **Pittsfield** will receive \$95,000 to develop a state-of-the-art, secure wireless access system within multiple city buildings that will provide wireless Internet access to both city employees and the public
- **Salem** will receive a \$150,000 grant to digitize public records
- **Whitman** will receive \$199,601 to enhance radio communication for its police and fire departments

For a full list of awardees and projects, [click here](#).

#### **About the Community Compact Cabinet:**

Formed in January 2015, the Community Compact Cabinet is chaired by Lt. Governor Polito and is composed of the secretaries of Housing & Economic Development, Education, Transportation, Energy & Environmental Affairs, and Technology Services and Security, and the Senior Deputy Commissioner of Local Services and the Assistant Secretary of Operational Services. The Community Compact Cabinet elevates the Administration's partnerships with cities and towns, and allows the Governor's Office to work more closely with leaders from all municipalities. The Cabinet champions municipal interests across all executive secretariats and

Please complete this year's application by using the required form that is being provided. It should be completed and e-mailed to Gerry Cole at [coleg@dor.state.ma.us](mailto:coleg@dor.state.ma.us). Applications must be submitted by Friday, November 2nd, 2018.

**IG's Office Offers Public Procurement and Compliance Classes**

The Massachusetts Certified Public Purchasing Official (MCPPO) program class schedule for fall 2018 is available at <http://www.mass.gov/trainingmcpo>.

The classes are designed to educate public purchasing officials about excellence in public procurement and compliance with state and local bidding laws. The office provides a variety of classes on public contracting, design and construction laws, and boards and commissions. Please note that some classes are eligible for continuing professional education credits, professional development points, or American Institute of Architects credits.

For more information, please contact the Office of the Inspector General at (617) 727-9140.



**Other DLS Links:**

[Local Officials Directory](#)

[Municipal Databank](#)

[Information Guideline](#)  
[Releases \(IGRs\)](#)

agencies, and develops, in consultation with cities and towns, mutual standards and best practices for both the state and municipalities. The creation of Community Compacts creates clear standards, expectations, and accountability for both partners.

On May 3, Governor Baker and Lt. Governor Polito participated in the [signings of the 350th and 351st Community Compacts](#), ensuring every city and town in the Commonwealth will enjoy the benefits of the partnership.

## By the Numbers

*City & Town* provides updates on the progress of the tax rate and certification season while also allowing you to follow the tax rate setting process in real time. Thanks to our Municipal Databank staff, this public information is available 24/7 by [clicking here](#).

Prelim. Certifications Approved: 29

Final Certification: 14 (of 69 total)

LA4 Approved: 118 (144 submitted)

LA13/ New Growth Approved: 116 (143 submitted)

Tax Rates Approved: 29

Balance Sheets Approved: 146

Total Aggregate Free Cash Approved:\$648,895,950

[Bulletins](#)

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## October Municipal Calendar

- Mail Semiannual Tax Bills**  
1 Collector Communities using the regular semiannual billing system should mail actual tax bills or optional preliminary tax bills by this date.
- Mail Preliminary Tax Bills for 2nd Quarter**  
1 Collector Collector mails these bills if the 2nd quarter bills were not included in the July mailings.
- Deadline to Pay the Semiannual Preliminary Tax Bill Without Interest**  
1 Taxpayer Per [M.G.L. c. 59, § 57C](#), this deadline applies in semiannual 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 either November 1 or 30 days after the bills were mailed, whichever is later.
- Deadline for Applying to Have Land Classified as Agricultural/ Horticultural Land or Recreational Land**  
1 Taxpayer Under [M.G.L. c. 61A, §§ 6 and 8](#) and [c. 61B, §§ 3 and 5](#), this is the deadline to apply to the Assessors to have land valued, taxed, and classified as agricultural/horticultural or recreational land in the next fiscal year. Taxpayers who miss this deadline have until 30 days after the mailing of the actual tax bills to apply to the Assessors.
- Deadline for Submitting Forest Land Certification and Management Plan**  
1 Taxpayer As set by [M.G.L. c. 61, § 2](#), this is the deadline to submit to the Assessors the State Forester's certification and approved management plan to have land classified as forest land for 10 years beginning in the next fiscal year.
- Begin Working on the Tax Rate Recapitulation Sheet (the recap)**  
15 Assessor & Accountant Assessors in communities that issue quarterly or annual semiannual preliminary tax bills should begin gathering data for the following tax recap pages in order to have enough time for the tax rate to be set and actual tax bills mailed by December 31.
- Submit New Growth, Amended Tax Base Levy Growth, and Final Valuations Reports to BLA**  
(recommended date)  
15 Assessors
- Deadline to Submit the CPA Fund Balance Report (Form CP-2)**  
[See July 15.]  
31 Accountant
- Notification of Monthly Local Aid Distributions**  
See monthly breakdown by program is available [here](#).  
31 State Treasurer

## November Municipal Calendar

- Semiannual Tax Bills - Deadline for First Payment**  
1 Taxpayer Per [M.G.L. c. 59, §§ 23D and 57](#), this is the deadline to pay the first actual or optional preliminary tax payment without interest in a semiannual community that mailed tax bills by October 1. If the bills were mailed after October 1, the deadline is 30 days after the mailing date.
- Semiannual Tax Bills – Deadline for Property Tax Abatement Application**  
1 Taxpayer Per [M.G.L. c. 59, § 59](#), applications for abatement are due on the same date as the first actual tax installment for the year.

1	Taxpayer	<b>Quarterly Tax Bills - Deadline for Paying 2nd Quarter Tax Bill</b> Per <u>M.G.L. c. 59, § 57C</u> , this is the deadline to pay the 2nd quarter tax payment without interest.
1	Selectmen & Assessors	<b>Hold Classification Hearing (recommended date)</b> The Board of Selectmen holds a public hearing at which the Assessors present information to assist it in determining whether to apply uniform or different tax rates to the various classes of real and personal property.
30	Accountant	<b>Deadline to Submit Schedule A</b> Failure to file Schedule A to BOA by November 30 may result in the withholding or forfeiture of state aid.
30	Assessors	<b>Submit Tax Recap and all Schedules to BOA</b>
30	State Treasurer	<b>Notification of Monthly Local Aid Distributions</b> , monthly breakdown by program is available <u>here</u> .

**Editor:** Dan Bertrand

**Editorial Board:** Sean Cronin, Anthonia Bakare, Linda Bradley, Paul Corbett, Theo Kalivas, Kenneth Woodland, Patricia Hunt and Tony Rassias

Contact *City & Town* with questions, comments and feedback by emailing us at [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us).

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