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DOR 360



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DOR Releases 2013 Corporations Book

Melinda Ordway - Senior Program Manager and Financial Analyst

Annually, the *Corporations Subject to Taxation in Massachusetts* listing, also known as the Corporations Book, is published on the DLS' Internet website. It contains entities registered to do business in Massachusetts as of January 1st, 2013 including corporations who were granted "manufacturing" status or whose manufacturing status was revoked. To complete the 2013 Corporations Book, DOR developed a new reporting requirement designed to improve accuracy and usefulness of the list. The new form, called the Annual Certification of Entity Tax Status, enabled DOR to gather supplemental information to identify LLCs that should not be included in the book and include subsidiary entities that file combined returns that had been excluded from previous books.

The new form was launched on DOR's WebFile for Business in September 2012. The form asked a series of questions regarding the following:

- Type of entity (corporate, limited liability company,

- partnership, business trust or other)
- State and country where the entity is organized
- Whether the entity is treated as a corporation and the method used to determine how it is treated
- Identify entity as a qualified subchapter S subsidiary (QSub)
- Reporting of corporation (parent or QSub) on the MA state tax return (MGL c. 63 business, manufacturing, R&D, financial institution, utility, insurance, or security)
- Whether there was a change in its status in the last year

In addition, DOR provided a link to [Directive 12-05](#) and [frequently asked questions](#) about the new form to assist users.

The [Corporations Book](#) was published June 14th, 2013 on DOR's website and Massachusetts' local boards of assessors were notified via email. It contains 207,030 business corporations, and an additional 829 financial institutions and 1,293 insurance companies that are listed separately under their own section headings because they are taxed differently from business corporations. While DOR's Manufacturing Unit makes every effort to render its manufacturing (M) and revocation (R) decisions in order that all are included in the annual list, some decisions are made after publication and are retroactive to January 1st of the current year. It is DOR's policy to notify assessors of the subsequent decisions by letter, based on information requested and received from the applicants as to the locations of corporation property in the communities. Toward that end, a compilation of subsequent manufacturing and revocation decisions applicable in the current calendar year will be posted throughout the year until the next list is issued. Assessors should periodically check the website for these updates.

As of April 12th, 2013, the online Annual Certification of Entity Tax Status form has been shut down. For next year's book, the online form should be available in September 2013 and close April 1st, 2014.

Ask DLS

City and Town Editorial Board

In our last issue, *AskDLS* included "FAQs" related to closing the books for the fiscal year. In response, we received an inquiry from one of our readers:

"Is July 15th the deadline for completion of all the associated work required to close the books?"

Answer: July 15 is the date set by statute for the prior year's books to close, [G.L. c. 44, sec. 56 and 56A](#), although the actual tasks or work associated with closing the books or readying them for your audit may be completed later. It is as of July 15 that obligations arising through June 30 are determined for purposes of charging or encumbering operating appropriations and any operating transfers must be made by the legislative body, school committee, finance committee from the reserve fund ([G.L. c. 40, sec. 5A, 5C and 6](#)) or selectboard and finance committee under the alternative year-end procedure. [G.L. c. 44, sec. 33B\(a\), 33B\(b\)](#).

If you have an area of interest or a question, *Ask DLS*: cityandtown@dor.state.ma.us. We'd like to hear from you.

Patrick Administration and City of Boston Announce 54 Municipalities Participating in Citizens Connect App

Executive Office of Administration and Finance

Secretary of Administration and Finance Glen Shor yesterday joined officials from the City of Boston and local officials from participating municipalities to formally launch the Commonwealth Connect app used by 54 cities and towns across the Commonwealth.

The smart phone application is based on the Citizens Connect app developed for use by the City of Boston and allows residents to report quality of life problems, such as graffiti and potholes, in real time directly to their local government for resolution.

"The Patrick Administration is committed to providing communities with tools and resources to improve the delivery of services our citizens want," said Secretary of

Administration and Finance Glen Shor. "Commonwealth Connect is just one more example of how we are creating innovative ways to empower the people of Massachusetts to build stronger and safer communities."

Since its early release in some communities in January 2013, over four thousand service requests have been submitted from 40 different participating cities and towns, over 1,300 issues have been reported by residents via the mobile app, and nearly 3,400 service requests have been completed. Already, over 2,400 people have downloaded the mobile app, which works on both iPhones and Android phones.

"Commonwealth Connect makes it even easier for residents and government to partner on creating great neighborhoods," said Boston Mayor Thomas M. Menino. "I am appreciative of the Commonwealth's leadership and support on this project, scaling an approach that's working well in Boston to municipalities across the State."

Commonwealth Connect is made possible by a Community Innovation Challenge (CIC) Grant provided by the Patrick Administration awarded to the City of Boston. Launched in the FY12 budget and administered by the Executive Office for Administration and Finance, the CIC Grant program invests in innovations that have the potential to lower costs and improve critical services through regionalization, new uses of technology, and improved management practices.

To use Commonwealth Connect, residents with smart phones download the app, snap a photo of a problem and submit it to their local government. The residents get a tracking number for their case and can see when their issue is resolved. Nearly half of the municipalities also use Commonwealth Connect as a feature on their website, making it easy for residents to report issues on-line as well.

"Commonwealth Connect has been a transformational tool in the way we interact with our residents in Malden," said Mayor of Malden Gary Christenson. "Since our launch in March, we have seen nearly 3,000 requests submitted and I could not be more pleased with the positive affect it has had on quality of life issues that are very important to our residents."

"Northampton residents quickly embraced this expanded citizen engagement tool," said Mayor of Northampton David

Narkewicz. "The City of Northampton now is working towards integration of Commonwealth Connect with our work order management system, called VueWorks. 670 issues from Northampton residents have been submitted since the soft launch in January."

Commonwealth Connect was developed in partnership between the City of Boston and its vendor SeeClickFix. Based in New Haven, CT, SeeClickFix is one of the pioneers of apps and services that allow residents to act on issues they see in their neighborhoods.

Participating municipalities include Andover, Ayer, Barnstable, Bedford, Boston, Braintree, Brookfield, Chelsea, Chicopee, Chilmark, Clarksburg, Eastham, Easton, Everett, Fall River, Fitchburg, Framingham, Franklin, Halifax, Haverhill, Holliston, Hopkinton, Lexington, Lowell, Malden, Medway, Melrose, Middleborough, Nantucket, Needham, New Bedford, Newton, North Adams, North Andover, Northampton, Orange, Quincy, Randolph, Revere, Royalston, Saugus, Seekonk, Somerville, Sudbury, Swampscott, Taunton, Wakefield, Ware, Watertown, West Boylston, Westborough, Whitman, Woburn, and Worcester.

To view the app, click [here](#).

Reminder: July 1st Deadline for Submission of Assessors Qualification Form

Debra Joyce - Program Manager

DLS has issued its annual Assessors Qualification Summary form for FY14. The form has been sent to assessors and must be certified by their local city or town clerk before being returned to DLS by July 1st.

Submission of the form allows DLS to make sure that assessors and assistant assessors meet the minimum qualifications for assessing personnel under state law.

City or town clerks certify the current members of a local board of assessors in their capacity as a community's chief election officer and administrator of the oath of office.

As of June 19th, 272 cities and towns have returned the form to date. Failure to return this form may hinder a community's certification or the tax rate setting processes. If assessors have not received their community's form or have questions, please email Debra Joyce at joyced@dor.state.ma.us or call 508-792-7300 extension 22315.

Stakeholder Satisfaction Committee Survey on Technical Assistance Released

DLS Stakeholder Satisfaction Committee

The DLS Stakeholder Satisfaction Committee (SSC) is currently receiving responses to a survey emailed last week to mayors, city managers, town managers/administrators, and executive secretary/town coordinators. This six question survey is designed to seek comment on how DLS can improve and expand the way in which DLS delivers support and assistances to cities and towns. The survey's results will be published next week on the [DLS survey results page](#).

Earlier this year, the SSC conducted a survey on the DLS website and published the results [here](#). The survey prompted DLS to establish a Website Working Group chaired by DLS IT Director Dave Davies. The working group has already identified several ways to improve the website, based on feedback from the survey.

Among improvements discussed and under evaluation are:

- Re-think "Contact Us" organized by bureau and make prominent.
- Reorganize Forms and Publications by category (six to eight choices per page) so selections are easy to find and users don't have to scroll.
- Post fresh and relevant video only.
- Organize sections for general audiences/taxpayers' interests
- Enable legal opinion/IGR/Bulletin searches by multiple criteria giving users full access to data and original signed documents.
- Tie in municipal calendar with suggestions of the season, e.g. time to submit LA3s.
- Consider a "How do I?" dropdown for intention-based

navigation.

- Evolve the site, slowly and thoughtfully, so users always know where things are.
- Provide a prominent guide to changes as the evolution proceeds.

DLS established the SSC earlier this year to formalize the process for taking the pulse of DLS stakeholders through the regular issuance of surveys and reviews of program evaluations. DLS has also surveyed assessors and accountants/auditors/finance directors on the FY13 tax-rate setting season, and will conduct similar surveys in early 2014 after the close of the FY14 tax-rate setting season for comparison purposes.

The efforts are part of DOR Commissioner Amy Pitter's [DOR360 initiative](#) and reflects DLS' commitment to establish and maintain open communication with local government officials in order to identify processes and policies that maximize efficiency, deliver better services, and move DLS to a more customer-focused direction.

Notification: Statewide Contract VEH91 for Road Salt

Operational Services Division

Planning equals savings and this is the time to consider plans for the winter of 2013-2014 for Road Salt (Sodium Chloride) covered under the Contract VEH91 which is for the delivery of Sodium Chloride to your designated facility. Participation from municipalities has increased over the years with 80 cities, towns and other eligible entities participating in this contract last winter accounting for almost 200 tons. To become part of the contract is easy and the savings are immediate.

All information is posted on the Comm-PASS website at www.comm-pass.com under Contracts. If you are new to using the Statewide Contract for Road Salt it's necessary to initially complete two forms for the 2013-2014 winter that are listed under the Forms and Terms tab: Cities and Towns MOU and the Cities and Towns Usage Form. District information is listed under the District Sub-District Listing shown under the Forms and Terms tab with current pricing

that can be found under the Vendor tab for each vendor at the bottom of their Vendor Information section.

June 1	Clerk	Certification of Appropriations This is done after City/Town Council or Town Meeting so the Accountant may set up accounts for each department in the municipality.
June 1	Assessors	Determine Valuation of Other Municipal or District Land In certain communities where land is owned by another community or district, the value of the land is determined by the Assessors in the year following a revaluation year, for in-lieu-of-tax payments.
June 1	DOR/BLA	Notification of Proposed EQVs (even numbered years only)
June 1	DOR/BLA	Notification of SOL Valuations (every 4th year after 2005)
June 10	DOR/BLA	Concludes Public Hearings on Proposed EQVs (even numbered years only)
June 10	DOR/BLA	Concludes Public Hearings on Proposed SOL Valuations (every 4th year after 2005)
June 15	DOR	Commissioner Determines and Certifies

		Pipeline Valuations
June 15	Assessors	Deadline for Appealing Commissioner's Telephone & Telegraph Valuations
June 15	Assessors	<p>Make Annual Preliminary Tax Commitment</p> <p>The preliminary tax commitment must be based on the prior year's net tax on the property and may not exceed, with limited exceptions, 50% of that amount. This should be done early enough for the annual preliminary quarterly or semi-annual bills to be mailed by July 1.</p>
June 20	Assessors	<p>Final Date to Make Omitted or Revised Assessments</p> <p>As required by M.G.L. Ch. 59, Sections 75 and 76, if a property is inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessors' role to correct the mistake and assess the property correctly. Such an assessment may not be made later than June 20 of the taxable year or 90 days after the date the tax bills are mailed, whichever is later.</p>
June 30	State Treasurer	Notification of Quarterly Local Aid Payments

		Before June 30
June 30	Assessors	<p>Overlay Surplus Closes to Surplus Revenue Each year, any balance in the overlay reserve accounts in excess of the remaining amount of the warrant to be collected or abated in that year, is certified by the Assessors. The transfer from overlay reserves to the overlay surplus is done on the Assessors' initiative or within 10 days of a written request by the chief executive officer. Once in overlay surplus, these funds may be appropriated for any lawful purpose. Any balance in the overlay surplus at the end of the fiscal year shall be closed to surplus revenue and, eventually, free cash.</p>
June 30	Assessors	<p>Physical Inventory of all Parcels for Communities that Accepted M.G.L. Ch. 59, Sec. 2A(a)</p>
June 30	Taxpayer	<p>Deadline for Applying to Have Land Classified as Forest Land, M.G.L. Ch. 61 According to M.G.L. Ch. 61, Section 2, this is the deadline to apply to the State Forester to have land classified as forest land.</p>
June 30	Assessors	Submit Annual Report of

		Omitted or Revised Assessments
June 30	Assessors	<p>Last Day to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of Ch. 59, Sec. 5</p> <p>If an exemption is granted to a residential property owner, the property tax is lowered, and the city or town collects fewer tax revenues than anticipated. These exemptions are partially reimbursed by the state as indicated under "Exemptions", section B of the Cherry Sheet.</p> <p>It is the responsibility of the Assessors to submit all exemptions to DOR so that the community may be reimbursed for statutory exemptions. If the Assessors fail to submit a request, the community's loss of tax revenues will not be offset by exemption reimbursements from the state. These reimbursements may not be filed retroactively for any year.</p> <p>If tax bills are mailed late, assessors may submit requests for reimbursement until August 20.</p>

