



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Michael J. Heffernan
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

To: City/Town/District Collectors
From: Mary Jane Handy, Director of Accounts
Date: July, 2016

This letter sets forth the annual reporting requirements of Collectors to the Bureau of Accounts and includes other pertinent matters.

I. Continued Reminders from last year's letter

- DLS Bulletin [2015-05B](#) explains the law that applies to property tax payments, or abatement or exemption applications, when their statutory due dates fall on a day city or town offices are ordinarily closed for municipal business (Saturday, Sunday or legal holiday) or unexpectedly closed for business due to a weather or public safety emergency.
- Chapter 139 of 2012, § 84 adds a new sub-section (e) to G.L. c. 60, § 3A regarding E-billing. Collectors may now establish voluntary e-billing programs for motor vehicle, boat or farm animal excises, betterments and special assessments or any tax committed to them by the assessors. Previously, the statute allowed voluntary E-billing programs only for real and personal property taxes. See DLS IGRs [13-208](#) and [13-209](#) for details.
- State Aid Distribution - For FY2017, the Division of Local Services will continue to distribute State aid monthly.

Schedule of Outstanding Receivables

This schedule as of June 30, 2016 must be completed by the Treasurer for a city, town or special purpose district in the Gateway system. This schedule does not apply to regional school districts.

DOR requires an annual reconciliation of receivables to be submitted with a balance sheet as a prerequisite to certifying a community's free cash. This schedule compares the detailed listings of the Collector, Treasurer or department head with the balances of the Accountant/Auditor for certain outstanding receivables.

In the Gateway system, the schedule is found under the Misc. Forms tab, Outstanding Receivables. If you have any problems with submission in Gateway, please contact your BOA field representative.

Supporting a Commonwealth of Communities

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Compensating Balance Analysis

If your city, town or district had a compensating balance account in FY2016, this worksheet must be completed and returned to the Bureau by the due date of September 30, 2016. Any new agreements for FY2017, please send a copy to the Bureau.

If you have any questions regarding the completion of the worksheet, please contact Gerry Cole in the Bureau's Public Finance Section. Compensating balance information may be should be mailed, faxed or e-mailed to:

Gerry Cole
Public Finance Section
Bureau of Accounts
P.O. Box 9569
Boston, Mass. 02114-9569

Phone: 617-626-4110
Fax: 617-626-3916

E-mail: coleg@dor.state.ma.us.

Affidavit as to Time of Sending Tax Bills

Copies of this affidavit should be filed in the Collector's office and in the Clerk's office. Do not send a copy of this document to the Bureau of Accounts unless requested by the Director.

Forms

Additional forms are available on our web site at www.Mass.gov/dls.

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If you have any questions please do not hesitate to contact your BOA field representative.