

City and Town

Amy Pitter, Commissioner • Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



A Publication of the Massachusetts Department of Revenue's Division of Local Services

Sign Up Today for the New Officials Finance Forum

The Department of Revenue's New Officials Finance Forum will be held on Tuesday, May 29th at the College of the Holy Cross in Worcester. This course is for recently elected or appointed local municipal finance officials. We encourage municipalities to forward this information to any and all new officials who would benefit from attending. Further information can be found [here](#). To RSVP, please email dlswebcontacts@dor.state.ma.us or call 617.626.3838.

FY2013 HWM Local Aid Estimates

The FY2013 local aid estimates based on the House Ways & Means Committee (HWM) budget proposal have been posted to the Division of Local Services' website at the link below:

<http://www.mass.gov/dor/local-officials/municipal-data-and-financial-management/cherry-sheets/>

The HWM budget proposal recommends funding FY2013 Chapter 70 at \$4.155 billion or \$163.8 million higher than FY2012 levels. It also includes minimum Chapter 70 aid increases of \$40 per pupil for all districts. The HWM's budget also recommends increasing Unrestricted General Government Aid by \$65 million restoring it to the FY2011 level of \$899 million. Most other cherry sheet accounts are funded at the House 2 level except for a small increase in the funding for Regional School Transportation and a small decrease to the funding for Veterans' Benefits.

Charter School assessments have been updated to reflect April 1 enrollment. However, final Charter School and School Choice assessments may change significantly when updated with final tuition rates.

To review additional information about how the estimates were determined and what may cause them to change in the future, click on the link at the bottom for an index of the FY2013 programs and links to individual explanations.

If you have questions about these estimates please call Lisa Juskiewicz at (617) 626-2386.

Secretary Gonzalez Visits Annual Collectors and Treasurers Spring Meeting

Secretary of Administration and Finance Jay Gonzalez spoke at the Annual Spring Meeting of the Massachusetts Collectors and Treasurers Association in Sterling on Wednesday, April 10th. Secretary Gonzalez provided an update on the FY12 state budget, including an overview of local aid and state finances and the Administration's unprecedented commitment to education, health care, creating jobs and other key priorities to accelerate the Commonwealth's economic recovery. Secretary Gonzalez noted the Fiscal Year 2012 budget continues to be challenging. March tax revenue collections fell below expected receipts, however collections are still greater than where they were last year. Secretary Gonzalez said that tight fiscal management will be used to ensure that expenditures remain on target for the rest of the year. Secretary Gonzalez also stressed that even during these tough fiscal times, the Patrick-Murray Administration is working to achieve the necessary FY2012 year-end surplus in order to distribute \$65 million in unrestricted general government aid next fall after the Commonwealth closes the books on FY2012.

April and May Municipal Calendar

APRIL

April 1: Collector

Mail 2nd Half Semi-Annual Tax Bills. In communities using a regular semi-annual payment system, the 2nd half actual tax bill, or the actual tax if an optional preliminary bill was issued, should be mailed by this date.

April 1: Taxpayer

Deadline for Payment of Semi-Annual Bill Without Interest. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the actual tax payment in communities using the annual preliminary tax billing system on a semi-annual basis, unless the bills were mailed after December 31. If mailed after December 31, payment is due May 1, or 30 days after the bills were mailed, whichever is later.

MAY

May 1: Taxpayer

Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest. According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the 2nd half actual tax payment, or the actual tax payment if an optional preliminary bill was issued. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for the 4th Quarter tax payment.

May 1: Treasurer

Deadline for Payment of 2nd Half of County Tax

May 1: Accountant/Treasurer

As required by M.G.L. Ch. 44, Sec. 28, the Accountant or Treasurer must notify the assessors of all debt due in the next fiscal year because the municipality is required to pay its debts, appropriated or not. Since all debt service must be paid, any debt service not covered by appropriations is added to the "Other Local Expenditures" category, found on page 2 of the Tax Recapitulation Sheet. It is important that the Assessors have this information in order to avoid setting a tax rate lower than required and raising insufficient revenue to cover the municipality's expenditures.

May 15: Treasurer

Submits 3rd Quarterly Reconciliation of Cash.

May 15: DOR/BLA

Commissioner Determines and Certifies Telephone and Telegraph Company Valuations.

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