

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

Cities and Towns Have Collected Nearly \$500 million in Local Option Meal and Room Taxes Since FY10

Since the local option meals tax took effect in FY10, 151 communities have approved levying the .75 percent local option meals tax in addition to the state's 6.25 percent meals tax, which has generated more than \$150 million in local option revenue for those cities and towns.

And during that same time period, the local option room tax has generated \$332.7 million, with 96 communities now choosing to levy a six percent local option.

Those two revenue sources have generated more than \$482 million in revenue available for appropriation in cities and towns.

The meals tax has grown each year, from \$27.1 million in FY10 to \$60.7 million in FY11, and, with the final June distribution yet to come, to \$62.3 million in FY12.

The room tax has followed a similar course, growing from \$94.5 million in FY10 to \$126.0 million in FY11 to \$111.6 million in FY12, with the final distribution coming in June sure to push the total revenue ahead of FY11.

These local options are additional tools for the communities that choose to use them in tight fiscal times, and cities and towns have used them to maintain services levels and bridge financial gaps.

Robert G. Nunes
Deputy Commissioner & Director of Municipal Affairs

Sign Up Today for the New Officials Finance Forum and Mark Your Calendar for What's New in Municipal Law

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 on can be found [here](#). To RSVP, please email dlswebcontacts@dor.state.ma.us or call 617.626.3838.

What's New in Municipal Law

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. This year's seminars will be held on Tuesday, October 2, 2012 at The Log Cabin Banquet & Meeting House in Holyoke and Friday, October 5, 2012 at The Lantana in Randolph. Registration information will be posted [here](#) in mid-summer.

New Informational Guidelines Releases (IGRs)

The Division of Local Services' Bureau of Municipal Finance Law has issued the following IGRs that set forth the requirements for fiscal year 2013 property tax bills and announce the cost of living adjustments for certain property tax exemptions and land of low value foreclosure limit:

[12-201](#) Fiscal Year 2013 Tax Bills Semi-Annual Payment System

[12-202](#) Fiscal Year 2013 Tax Bills Semi-Annual Payment System - Optional Preliminary Bills

[12-203](#) Fiscal Year 2013 Tax Bills Semi-Annual Payment System - Annual Preliminary Bills

[12-204](#) Fiscal Year 2013 Tax Bills Quarterly Payment System

[12-205](#) Social Security Deduction for Fiscal Year 2013

[12-206](#) Optional Cost of Living Adjustment for Fiscal Year 2013 Exemptions

[12-207](#) Calendar Year 2012 Adjustment in Land of Low Value Foreclosure Valuation Limit

All guidelines can be found on the [DLS website](#).

The Operational Services Division Invites You to Attend the *MASSbuys* EXPO

At the *MASSbuys* EXPO, you'll enjoy a day jam-packed with education, networking, and meeting Statewide Contract Vendors. Operational Services Divisions' (OSD) Annual EXPO will help you gain the knowledge you need about up-to-date procurement and purchasing trends that are essential for your professional growth. Focusing on the hottest topics in procurement and purchasing, our event offers the latest information on Statewide Contract products and services, procurement practices, program outcomes, issues, information technology, public policy and much more.

This year promises to be a record-breaker, as government thought leaders throughout the Commonwealth gather to share dynamic workshops, network, attend leadership meetings and visit the exhibit hall to meet with Statewide Contract vendors. In addition you will have the opportunity to learn about the new e-procurement system that OSD is developing on behalf of its Comm-PASS community to expand its recognition as Massachusetts' foremost procurement resource.

This year's event will take place at the DCU Center in Worcester, MA from 8:00 a.m. – 3:30 p.m. Free parking and round-trip bus transportation will be provided to attendees from Boston, Plymouth and Springfield. Registration is FREE! Register today [here](#). If you have any questions on the *MASSbuys* EXPO, please contact us at 617-720-3387. The OSD looks forward to meeting you at the [MASSbuysEXPO!](#)

Join the conversation on Twitter to get even more out of EXPO. Follow @MASSbuys and use hashtag #massbuys to live tweet and to follow EXPO events and updates.

DLS Certification Workshops Scheduled

There will be four Certification Workshops for FY2013 communities scheduled to have their proposed real and personal property values audited by the Bureau of Local Assessment. The workshops will be held at the following locations across

the Commonwealth:

- Boston** April 11th - 10am to noon, Saltonstall Building, 2nd floor Conference Room
- Wareham** April 17th - 10am to noon, Wareham Town Hall Auditorium
- Worcester** April 18th - 10am to noon, Worcester Public Library - Main Branch, 3 Salem Sq, Saxe Room
- Springfield** April 19th - 10am to noon, 436 Dwight Street

Please note that there is no charge to attend these workshops. If you have further questions please contact DLS Training Coordinator Donna Quinn at 617-626-3838 or by email at quinnd@dor.state.ma.us.

Workshop Topics:

1. Certification Issues
 - Time Trending (all sales within the trending period must be adjusted)
 - Use of functional and economic obsolescence on commercial and industrial (C&I) properties
 - Use of one sale to support numerous adjustments
 - C & I land segments must have set criteria and market support
 - Cost Table Development must have market support
2. Certification Guideline Revisions
3. Classification Code Changes
4. MASSGIS
 - new parcel standard
 - parcel mapping project
 - public safety and geocoding
5. Solar/Wind Workshop Schedule
6. Dock Valuation
7. Land Schedules
 - Neighborhood delineations (indicated land value)
 - Location vs. size
 - Time adjustment in development of a land schedule
8. Personal Property
 - Itemized account listings of assets
 - Proper identification of taxable assets based on corporate structure (comprehensive review of taxable items)
 - Development of business models (updating value based on old Form of List information may lead to incorrect and inequitable assessment)

April Municipal Calendar

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.

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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