

City and Town

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



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Save the Date! 2012 Regionalization Conference

DLS is pleased to join Lieutenant Governor Timothy Murray, the Executive Office for Administration and Finance, and Department of Revenue Commissioner Amy Pitter in announcing the upcoming date for the 2012 Regionalization Toolkit Conference. The conference is scheduled for Monday, September 10th at the College of the Holy Cross in Worcester. Hosted by the Franklin Regional Council of Governments and in partnership with the Massachusetts Association of Regional Planning Agencies, the conference features a broad array of municipal service sharing examples and best practices. Please stay tuned for further details.

Catching Up with the Community Innovation Challenge Grants

Tim Dodd, Local Government Program Manager, Executive Office for Administration and Finance

(Once per month, City and Town will highlight grant recipients and provide project updates from the Community Innovation Challenge Grant Program.)

This month, *City and Town* highlights three projects designed to use emerging technologies to connect and engage citizens with their communities.

City of Boston- Citizens Commonwealth Connect App

Two years ago, the City of Boston became one of the first municipalities in the country to develop an application to allow citizens to connect with their city government. The Citizens Connect App allows Boston residents to report incidents such as potholes, graffiti, and fallen signs and is managed by the Mayor's Office of New Urban Mechanics. With a CIC grant, Boston will be able to work with other communities to develop similar apps that can be used by citizens across participating municipalities. Municipalities that are interested in learning more about this program may contact Chris Osgood of the Mayor's Office of New Urban Mechanics at chris.osgood@cityofboston.gov.

Town of Hanover

Last year, Hanover Town Meeting gave authority over all town facilities, including schools, to the Department of Public Works. DPW Director Victor Diniak began to evaluate ways to involve citizens in the management of the buildings that belong to the community. CIC funding will allow Hanover to build an application that will allow citizens to report issues with town and school buildings.

Cities of Lowell, Amesbury, Woburn, Worcester, and Somerville

Two years ago, the Collins Center at UMass Boston helped to develop New England StatNet, a group that promotes performance management at the municipal level. With CIC funding, the program hopes to expand to up to 15 more communities, and to

develop a website and standard metrics to continue and grow performance management at the municipal level.

FY2013 Pipeline Company Central Valuations

Bureau of Local Assessment

Local boards of assessors will find the fiscal year 2013 pipeline company central valuations pursuant to M.G.L. Chapter 59, Section 38A on the DLS [website](#) effective Friday June 15, 2012. Also included is a memorandum to assessors about the FY2013 valuation, as well as the centrally valued pipeline values, the new growth figures and a list of company billing addresses.

Property owners or boards of assessors wishing to appeal the valuation(s) must appeal on or before July 15, 2012 to the Appellate Tax Board.

2012 Corporations Book Now Available

Municipal Data Management/Technical Assistance Bureau

The latest edition of the Corporations Subject to Taxation in Massachusetts was published May 30, 2012 and is available on our [website](#). Annually, the Division of Local Services provides a comprehensive listing of corporations for Massachusetts' assessors to be used for local tax assessment purposes. These corporations include business entities, financial institutions and insurance companies registered to do business in Massachusetts as of January 1, 2012, including corporations that were granted "manufacturing" (M) status or whose manufacturing status was revoked (R).

June Municipal Calendar

June 1: Clerk Certification of Appropriations

This is done after City/Town Council or Town Meeting so the Accountant may setup 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 Make Annual Preliminary Tax Commitment

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.

June 20: Assessors Final Date to Make Omitted or Revised Assessments

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.

June 30: State Treasurer Notification of Quarterly Local Aid Payments Before June 30**June 30: Assessors 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.

June 30: Assessors Physical Inventory of all Parcels for Communities that Accepted M.G.L. Ch. 59, Sec. 2A(a)**June 30: Taxpayer Deadline for Applying to Have Land Classified as Forest Land, M.G.L. Ch. 61**

According to M.G.L. Ch. 61, Section 6, this is the deadline to apply to the State Forester to have land classified as forest land.

June 30: Assessors Submit Annual Report of Omitted or Revised Assessments**June 30: Assessors Last Day to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of Ch. 59, Sec. 5**

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 "Payments for Loss of Taxes," section B of the Cherry Sheet. 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. If tax bills are mailed late, assessors may submit requests for reimbursement until August 20.

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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