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Division of Local Services



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**DLS**  
DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE



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*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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## Free Cash Certifications So Far

MJ Handy - Bureau of Accounts Director

The certification of free cash by the Bureau of Accounts is a fluid matter in that new certifications occur every day at this time of year. But, if we review the 206 certifications completed as of this writing (11/10/15), the question is has total free cash increased or decreased for the communities certified. The 206 free cash certifications so far total \$472.1 million. For the same communities last year, free cash totaled \$471.3 million, an increase of only 0.2%. In fact, free cash certifications for these communities in the last five years look like this:

| Free Cash Certifications (in millions) |            |            |            |            |
|--|------------|------------|------------|------------|
| 07/01/2011                             | 07/01/2012 | 07/01/2013 | 07/01/2014 | 07/01/2015 |
| \$334.6                                | \$412.7    | \$413.8    | \$471.3    | \$472.1    |

Source: Division of Local Services Municipal Databank

Look at the percentage rate of increase year to year for the same communities thus far:

| Percentage Increase in Free Cash Certifications Thus Far |            |            |            |            |
|--|------------|------------|------------|------------|
| 07/01/2011   | 07/01/2012 | 07/01/2013 | 07/01/2014 | 07/01/2015 |
|  | 23%        | 0%         | 14%        | 0%         |

Source: Division of Local Services Municipal Databank

It appears we may be headed for \$1 billion in free cash certification for the fourth year in a row. However, let's review the numbers in a bit more detail.

- Of 206 certified communities, 109 communities have certified free

cash greater than last year's certification and 97 have less.

- Of the 109 communities with greater certifications, the mean average is about 42%, but the median is only about 21%.
- Nine communities had free cash certified for 7/1/2015 at least 100% greater than for 7/1/2014.
- The greatest increase was 990%.
- Of the 97 communities with lower certified amounts, the mean average decrease is about 26% and the median is about 21%.
- Twelve communities had free cash certified for 7/1/2015 at least 50% less than for 7/1/2014.

It's difficult to say exactly what is happening here. Did communities appropriate their free cash to cover FY2015 snow and ice deficit accounts? Did they appropriate free cash to fund accounts for other post-employment benefits? We don't know exactly either. But, obviously, the percentage rate of increase in free cash certifications has slowed in what we have seen so far. This, however, is subject to change in the coming certifications of which I'll keep you informed.

## By the Numbers

*City & Town* will provide updates on the progress of the tax rate and certification season in each edition through the rest of the calendar year. In addition to these helpful statistics, we're also pleased to announce that for the first time you can now follow the tax rate setting process in real time. Thanks to our Municipal Databank staff, this public information is available 24/7 by clicking [here](#).

Preliminary Certifications: 91 Communities Approved

Final Certification: 71 Communities (of 117 Total in Certification Year)

LA4/ New Growth: 273 Approved (290 Submitted)

Tax Rates: 96 Approved

Balance Sheets: 227 Approved

Aggregate Free Cash Approved Total: \$842,012,602

## Gateway Modernization: A

# Preview of Coming Attractions

Kirsten Shirer Taylor - Information Technology Unit Director

For many municipal officials, using Gateway to transact business with DLS has probably become so routine that it doesn't get much thought. Here at DLS, however, we're constantly thinking about ways to make Gateway easier to use, to streamline our business processes, and to make the system perform more efficiently.

This desire was the catalyst for the Gateway Modernization initiative, a multiyear, multimillion dollar project now in its second year. While the first year enhancements were largely invisible to users, a lot of improvements to major modules will be rolled out in early 2016, so I thought a preview of coming attractions would be in order.

The entire Gateway Modernization project is split into what we call Releases, and each Release addresses certain related tasks or application modules. Completed in 2014, Release 1 included inventorying and documenting what we already had and provided a framework for the development to come. With Release 2 earlier this year, we upgraded Gateway's infrastructure - the "behind the scenes" hardware and software that users don't see but that significantly impact Gateway's general functionality. We also introduced an enhanced, online Help system and improvements to the Security module, making it easier for local account administrators to add and modify user accounts.

A new Feedback tool is helping us gauge how users feel about these changes, with 87% of responders saying they find the changes helpful. For one change, the response was consistently negative: the Directory landing page, which showed a different view to municipal users than what DLS users saw during testing so we didn't catch it. This should not have changed in Release 2 but did, and we heard about it from city and town clerks. The original Directory landing page was quickly restored, and we thank the local officials who took the time to contact us.

Release 3 is where it gets interesting. If everything goes according to plan, in early March we should be rolling out changes to some of our largest modules, including Tax Rate, District Tax Rate, LA3, Certification and Miscellaneous Forms. Both the Bureau of Local Assessment and the Bureau of Accounts took the opportunity to review their business processes from the ground up, streamlining and simplifying many Gateway submission procedures. In some cases, forms are being redesigned for better clarity or to reduce data entry requirements. New document upload and electronic signature features are part of the upgrade, and all system messages are being reviewed and rewritten to provide better information to users. All these revisions should make both entering and reviewing the data faster and more efficient.

Much more specific information about Gateway's new features and

forms will be coming. We hope to make the rounds of the municipal associations in the spring, and we'll have a demo running at the MMA conference in January. Stop by the DLS booth to take a look! And stay tuned for future articles in *City & Town*. Great things are happening with Gateway, and I'm excited to be able to share the details with you over the next few months.

## Municipal Expenditures: Proper Public Purposes

**Mary Mitchell, Esq. (retired) - Municipal Finance Law Bureau**

*The following article, originally published in the [February, 2006](#) edition of *City & Town*, is being republished<sup>(1)</sup> due to ongoing interest in the subject.*

Increasingly over the past few years, DLS legal and accounting staffs are asked if certain expenditures made by cities and towns are allowable. Many of these issues arise as the municipal accounting officer reviews departmental bills for payment. This article discusses the rules regarding the expenditure of public funds and makes recommendations for ensuring proper payment.

### Authority to Spend

The authority for cities and towns to spend money arises under [Section 5 of MGL c. 40](#). That section provides that:

*"[a] town may at any town meeting appropriate money for the exercise of any of its corporate powers; provided, however, that a town shall not appropriate or expend money for any purpose, on any terms, or under any conditions inconsistent with any applicable provision of any general or special law."<sup>(2)</sup>*

Cities and towns are free to exercise any power or function, except those denied to them by their own charters or reserved to the State, that the Legislature has the power to confer on them, as long as the exercise of these powers is not inconsistent with the Constitution or laws enacted by the Legislature.<sup>(3)</sup> In general, the properties and purposes for which cities and towns are authorized to spend are not specified, but rather they include any necessary expenditures arising from the exercise of their powers or functions.

### Public Purpose Limitation

Cities and towns can spend only for public purposes. Public funds cannot be used for private purposes. Thus, cities and towns have the right to spend money for any purpose where the public good will be served but not where the expenditure of money is directly for the private

benefit of certain individuals. This principle is expressed in the Massachusetts constitution and in numerous cases.<sup>(4)</sup>

In some situations, however, the expenditure of public funds advances both public and private interests. In those situations, if the dominant motive for the expenditure is a public one, incidental private benefits will not invalidate the expenditure.<sup>(5)</sup> If, however, the dominant motive is to promote a private purpose, the expenditure will be invalid even if incidentally some public purpose also is served.<sup>(6)</sup>

## **Prohibitions Against Certain Expenditures**

In addition to the general prohibitions against spending money for any purpose or under any conditions inconsistent with any general or special law, there are two other prohibitions on municipal spending.

### **1.) Anti-Aid Amendment**

The first is a prohibition against the giving of money or property by a city or town to or in aid of any individual, association or corporation embarking upon any private enterprise. This prohibition is referred to as the Anti-Aid Amendment.<sup>(7)</sup> It provides in pertinent part:

*"No grant, appropriation or use of public money or property or loan of credit shall be made or authorized by the Commonwealth or any political subdivision thereof for the purpose of founding, maintaining or aiding any infirmary, hospital, institution, primary or secondary school, or charitable or religious undertaking which is not publicly owned and under the exclusive control, order and supervision of public officers or public agents authorized by the Commonwealth."*

This amendment prohibits the use of public money or property by cities and towns for the purpose of maintaining or aiding any institution or charitable or religious undertaking that is not publicly owned. The kinds of expenditures barred by the amendment are those that directly and substantially benefit or "aid" private organizations in a way that is unfair, economically or politically.<sup>(8)</sup>

The prohibition against using public funds for private organizations includes any grants, contributions or donations made by a city or town to an organization for the specific purpose of directly supporting or assisting its operations. However, the Anti-Aid Amendment does not preclude a city or town from purchasing specific services from private organizations in order to carry out a public purpose.<sup>(9)</sup> Further, as with the public purpose limitation discussed above, if an expenditure is for a public purpose but also incidentally benefits a private organization, the expenditure generally will not violate the Anti-Aid Amendment.<sup>(10)</sup>

### **2.) Wines, Liquors, Cigars**

In addition to the prohibition against the use of public funds for private

organizations, there is also a prohibition against the use of public funds to purchase alcohol and tobacco under [Section 58 of MGL c. 44](#).

## What Constitutes a Public Purpose?

The question of what constitutes a permissible "public purpose" has been discussed in many cases.<sup>(11)</sup> The cases "do not, however, establish any universal test."<sup>(12)</sup> Instead, they generally stress the certainty of benefits to the community.<sup>(13)</sup> Thus, the basic test is whether the expenditure is required for the general good of the inhabitants of the city or town.<sup>(14)</sup>

Generally speaking, local government spending for the following purposes satisfies the public purpose test:

- **Wages and Benefits** - Cities and towns have the right to spend reasonable amounts to execute their powers and duties.<sup>(15)</sup> This right includes the right to compensate people for services rendered.<sup>(16)</sup> Compensation for services may include sick leave and vacations.<sup>(17)</sup> Cities and towns also have the right to settle employment or other claims that may be made upon them arising out of their administration of their municipal affairs.<sup>(18)</sup>
- **Merit Awards** - Cities and towns may spend reasonable amounts on awards for students.<sup>(19)</sup> Cities and towns may also spend reasonable amounts on retirement gifts, plaques, merit service payments, and other similar awards for municipal employees and officials. The expenditure of public money in recognition of services rendered, even though such expenditure of money is directly for the private benefit of certain individuals, is a public purpose where the benefit is conferred as an appropriate recognition of distinguished and exceptional service, such that the public welfare will be enhanced or the loyalty and productivity of the other employees will be promoted.<sup>(20)</sup>

By contrast, local government spending for these purposes does not satisfy the public purpose test:

- **Gifts and Gratuities** - Since public money can only be expended for public purposes, cities and towns have no power to appropriate money for gifts or gratuities to persons whose situations may appeal to public sympathy.<sup>(21)</sup>
- **Lobbying** - Cities and towns cannot spend money to influence elections.<sup>(22)</sup>

## Frequently Asked Questions

We are asked frequently whether the following expenditures are for public purposes and may be paid:

- **Alcohol purchased by a department to be served at a fundraiser or for compliance testing**

The language of [MGL c. 44, s. 58](#) is prohibitive. It reflects an explicit Legislative disapproval of spending municipal resources for alcoholic beverages and cigarettes. We have advised, however, that they can be purchased for the limited purpose of compliance testing for law enforcement or public health purposes. For example, local officials may stage purchases of alcohol or cigarettes by minors from local stores using money for anti-smoking or underage drinking campaigns. We think those expenditures would not be prohibited because they are not for consumption but to ensure compliance with local regulations and state statutes.

- **Floral arrangements for funerals of municipal employees**

Funeral flowers, sympathy cards and other expenses for the customary expression of sentiments that are incidental to the social relationships that employees develop during work are not expenses made for public purposes. Those expenses are not within a municipal department's budget simply because the relationships developed in conjunction with the conduct of departmental business. Therefore, it is not appropriate to pay for funeral flowers or sympathy cards out of municipal funds. They should be covered from private donations.

- **Plaques and gifts awarded to persons retiring from municipal government or to current employees for outstanding performance during the year**

Retirement gifts, plaques, merit payments and other similar awards given to retirees or employees may be considered a proper purpose for the expenditure of municipal funds if they are not excessive and are used to (i) encourage continuity of service or to (ii) enhance efficiency and loyalty or to (iii) promote productive performance. Similarly, appreciation gifts to volunteers and unpaid interns may also be considered a proper municipal expenditure if the purpose is to promote volunteerism and they are in token amounts. The expense of holding a retirement party should be covered from private donations because it is mostly an expression of support and appreciation from colleagues. However, paying for the cost of dinner for the retiree would be appropriate. By contrast, paying for the dinners, gifts or party expenses for any attendees other than the retiree would generally be considered a mere gratuity and not for a proper municipal purpose.

- **Refreshments at public functions, such as a ribbon cutting ceremony, an opening day, a reception or banquet, or a presentation**

Refreshments and meals may be served at legitimate public functions such as ribbon-cutting ceremonies, opening day events, receptions or banquets, presentations, and the like so long as they are modest and

served to provide a benefit for the city or town by helping to keep the participants alert and receptive. The public function must be a department sponsored public event for authorized persons and related to the public purpose of the department sponsoring it. If the function is open only to select groups or individuals, or spouses are in attendance, it is more likely to be considered a private celebration of primarily a social character.

- **Refreshments served to employees, such as coffee made available at a staff meeting or light refreshments provided to election workers or lunch served at an all-day training program or planning meeting**

Refreshments and meals may be served to officers or employees of the city or town or persons doing business with the municipality at official meetings or official events so long as they are modest and benefit the city or town by helping to keep the participants alert and receptive or by enhancing efficiency by avoiding loss of time and disruption if participants leave the premises. The official meeting or event must be a department or municipal sponsored meeting or event for authorized persons and related to the public purpose of the sponsor.

- **Reimbursement of a department head for attending retirement or department dinners or parties or for attending other events not sponsored by the department or municipality**

Employees and officials may be reimbursed for the expenses of attending functions that relate to their public duties. The function must relate to and further the public purpose of the department sponsoring it. If a department head incurs an expense in the performance of official duties in the representation of his or her department, the expense is reimbursable. Thus, the cost of a department head's attendance at a retirement dinner or department party at which he or she is the official presenter of token gifts or awards, as a representative of his or her department, would be a legitimate municipal expense. If the event is arranged and funded by department employees or others, and attendance is optional, then the event would seem to be social and for private purposes rather than for public ones. In addition, if the event is outside of the municipality and not related to the department or the community, the use of municipal funds would not be appropriate.

- **Reimbursement of purchases or expenses incurred during authorized travel or while engaged in authorized business**

Employees who are out of town or working late on business or attending training programs or conferences on behalf of a city or town may be reimbursed for out-of-pocket costs of travel, meals, and other purchases incurred in furtherance of that objective and as a term or condition of employment. These types of expenses are permissible municipal expenses, provided that attendance is authorized by the municipal

official or board with the authority to expend department funds. Included within the realm of reimbursable expenses are: (i) registration charges, including late fees; (ii) local surcharges and taxes on car rentals; (iii) taxes and tips on meals, and (iv) taxes on petty cash purchases, so long as these expenses are reasonable and not in conflict with the reimbursement policies of the city or town. Late registration fees are considered to be part of the contract price for the training program or conference. Similarly, surcharges, taxes and tips are a necessary and customary part of legitimate expenses incurred by employees in the course of their employment.

- **Payment of expenses associated with fundraising for departments, e.g., mailings seeking donations or door prizes and refreshments at a fundraising event.**

Municipal departments, like the Parks and Recreation Department, the Library, the Historic Commission, or the schools, may want to raise money for a particular departmental project. Generally, solicitations for donations or financial support from private individuals or businesses must be conducted in accordance with [MGL c. 268A](#), the Conflict of Interest law. In that regard, the State Ethics Commission has issued Advisory Opinion [EC-COI-12-1](#), which provides guidance on fundraising by municipal employees. We suggest that you consult with your municipal counsel for advice before proceeding with fundraising.

Fundraising activities that go beyond applying for grants or soliciting contributions and involve expending municipal funds or receiving funds in exchange for goods are more problematic. For example, if the Recreation Department wants to sell T-shirts as a fundraiser, then it would need an appropriation from which to purchase the T-shirts<sup>(23)</sup> and proceeds from their sale would be general fund revenue, which could not be spent without an appropriation.<sup>(24)</sup> Arguably, such a transaction is more in the nature of a profit on a business transaction than a donation. We believe the better practice in such a case is to have a private entity, such as a "friends" group, sponsor and conduct the fundraising event and turn over the net proceeds to the municipal department as a grant or gift under [MGL c. 40, s. 53A](#). Under section 53A, the funds are held by the treasurer in a separate gift account and may be spent by the department for the purposes of the gift without appropriation upon the approval of the board of selectmen, or the city manager and city council, or the mayor and city council, as appropriate.

An additional issue arises when municipal resources are used to assist a private group's fundraising activities even if the activities will benefit the municipality. Pursuant to the Anti-aid Amendment, public funds may not be used to assist a private organization's fundraising activities, no matter how worthy or related the cause. For example, the school department cannot pay to print and mail a flyer by the Parent-Teachers Organization to promote a car wash it is holding to raise monies for the schools.

Sharing the expenses of a community event co-sponsored by a

municipal department and a private organization also raises Anti-Aid Amendment issues because the event is not under the exclusive control of public officers.

## Conclusion

DLS strongly recommends that municipalities develop clear, written policies or guidelines, preferably by bylaw or ordinance, about allowable expenditures. For example, to ensure the municipality receives the maximum benefit from its sales tax exemption, there should be clear standards about when department employees can purchase necessary supplies or materials and be reimbursed. Travel expenses are often set out in collective bargaining agreements, but the municipality should also adopt a policy to cover travel expenses for nonunion employees. DLS also recommends that standards be established for merit awards, food or fundraising expenses. Finally, DLS recommends that accounting officers advise managers and employees at the beginning of each fiscal year of the municipality's policies. This will help to avoid uncertainty or disagreements about whether certain expenditures are permissible and payable.

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1.) With appropriate updating.

2.) MGL c. 40, s. 5 applies to cities under [MGL c. 40, s. 1](#).

3.) See art. 2 of the Amendments to the Massachusetts Constitution, as appearing in art. 89, sec. 6, 7 and 8.

4.) Mass. Const., Art. XI, c. 2, s. 1 and Art. IV, c. 1, s. 1; *Lowell v. City of Boston*, 111 Mass. 454, (1873); *Matthews v. Inhabitants of Westborough*, 131 Mass. 521 (1881); *Mead v. Acton*, 139 Mass. 341 (1885); *In re Opinion of Justices*, 190 Mass. 611 (1906); *Whittaker v. Salem*, 216 Mass. 483 (1914); *In re Opinion of Justices*, 240 Mass. 616 (1922); *Jones v. Inhabitants of Town of Natick*, 267 Mass. 567 (1929); *D.N. Kelley & Son, Inc. v. Selectmen of Fairhaven*, 294 Mass. 570 (1936); *Quinlan v. City of Cambridge*, 320 Mass. 124 (1946); *Eisenstadt v. County of Suffolk*, 331 Mass. 570 (1954).

5.) See e.g., *Opinion of the Justices*, 313 Mass. 779 (1943) ("The fact that the owner of a way may profit by expenditures 'for the removal of snow and ice'...does not invalidate expenditures...where the primary purpose of such removal is the benefit of the public to whose use the way is open.").

6.) See e.g., *Salisbury Land & Improvement, Co. v. Commonwealth*, 215 Mass. 371 (1913) (act was unconstitutional where it authorized the condemnation of lands for a public beach and the sale or leasing to private parties of any portion not needed for the public beach).

7.) The Anti-Aid Amendment is contained in Section 2 of Article 46 of the Amendments to the Massachusetts Constitution (as amended in 1974 by Art. 103 of the Amendments).

8.) See *Commonwealth v. School Committee of Springfield*, 382 Mass. 665 (1981); *Helmes v. Commonwealth*, 406 Mass. 873 (1990).

9.) See e.g., *Commonwealth v. School Committee of Springfield*, 382 Mass. 665 (1981)(court held that the purchase of services by the school committee from private schools to meet the needs of special education students did not run counter to the anti-

aid amendment because the purpose was to fulfill the obligation of the public school system which had chosen not to provide the services in its own schools).

10.) See e.g., *Benevolent & Protective Order of Elks, Lodge No. 65 v. Planning Board of Lawrence*, 403 Mass. 531 (1988) (the taking of property for urban renewal project did not violate the Anti-Aid Amendment because the taking had a public purpose to eliminate a blighted open area and any benefit to college was incidental to that purpose).

11.) See *Eisenstadt v. Suffolk County*, 331 Mass. 570, 573 (1954) and cases cited.

12.) *Allydonn Realty Corp. v. Holyoke Housing Authority*, 304 Mass. 288, 292 (1939).

13.) See e.g., *Opinion of the Justices*, 313 Mass. 779, 784-85 (1943) (expenditures for snow removal from private ways that were open to public were for the public purpose of accommodating the public as to means of travel and transportation); *McLean v. Boston*, 327 Mass. 118 (1951) (expenditure of money for the development of housing for residents made homeless by tunnel expansion was for the public purpose of addressing a local emergency caused by a public improvement); *Opinion of the Justices*, 349 Mass. 794 (1965) (payments by city for retirement of certain alcoholic beverage licenses was for the public purpose of cleaning up of the city).

14.) See *Opinion of the Justices*, 337 Mass. 777, 781 (1958).

15.) See e.g., M.G.L. c. 40, s. 4 ("A city or town may make contracts for the exercise of its corporate powers..."); *Leonard v. Middleborough*, 198 Mass. 221 (1908).

16.) See e.g., *Curran v. Holliston*, 130 Mass. 272 (1881); *Attorney General v. Woburn*, 317 Mass. 465 (1945).

17.) See e.g., *Quinlan v. City of Cambridge*, 320 Mass. 124 (1946); *Wood v. Haverill*, 174 Mass. 578 (1899).

18.) See *Matthews v. Westborough*, 131 Mass. 521 (1881); *Jones v. Natick*, 267 Mass. 567 (1929); *George A. Fuller Co. v. Commonwealth*, 303 Mass. 216 (1939).

19.) See e.g., M.G.L. c. 71, s. 47 (specifically authorizes the expenditure of municipal funds for student prizes).

20.) See e.g., *Eisenstadt v. County of Suffolk*, 331 Mass. 570 (1954); *In re Opinion of Justices*, 190 Mass. 611 (1906); see also *In re Opinion of Justices*, 240 Mass. 616 (1922).

21.) See e.g., *Matthews v. Westborough*, 131 Mass. 521, 522 (1881); *Whittaker v. Salem*, 216 Mass. 483(1914); *Jones v. Inhabitants of Town of Natick*, 267 Mass. 567 (1929).

22.) See e.g., *Anderson v. Boston*, 376 Mass. 178 (1978), *appeal dismissed*, 439 U.S. 1060, 99 S. Ct. 822 (1979).

23.) [MGL c. 44, sec. 31.](#)

24.) [MGL c. 44, sec. 53.](#)

## **OSD Unveils New Statewide Contract for Equipment Rental Operational Services Division**

The Operational Services Division (OSD), an oversight agency of the Commonwealth that establishes and manages statewide contracts, recently launched a [Statewide Contract for Equipment Rental, FAC97](#). With hundreds of makes and models available, this contract offers a variety of equipment rental products that are designed to address year-round municipal needs and may be particularly useful to Commonwealth buyers as the winter season hits New England.

Available equipment options include:

- Generator and light towers, pumps, disaster response, aerial lifts, forklifts, concrete and masonry, trucks and trailers, air compressors, earthmoving, material handling, and compaction. View the price lists on COMMBUYS, attached to the [MBPO](#), for a complete list of products and associated costs
- Single vendor - Hertz - with rental and service locations in MA and an expansive network of support staff
- Daily, weekly, and monthly rates, plus standby agreements for power generation and disaster relief
- Equipment rental includes delivery and pickup
- 24/7 emergency services and repair available, including disaster response
- Maintenance and safety training provided
- Excellent option for seasonal equipment to preserve capital and avoid storage, repair, and inventory costs
- Automatic "gold-tier" pricing for all statewide contract users
- Prompt pay discount available.

Consult the [FAC97 Contract User Guide](#) for purchasing guidance. Refer additional questions about the FAC97 statewide contract to [Steve Lyons](#), Strategic Sourcing Lead at OSD.

Have additional questions about statewide contracts or COMMBUYS? Send us an email at [COMMBUYS@state.ma.us](mailto:COMMBUYS@state.ma.us) or call us at 1-888-627-8283.

The approaching winter season is a time when municipal buyers may need to access statewide contract products and services on an emergency basis, and OSD offers a list of statewide contract vendors who are designated as emergency suppliers. This information is accessible on the OSD website on the [Strategic Sourcing Services](#) and [Statewide Contract User Guides](#) pages under [Emergency Response](#)

## **November Municipal Calendar**

|                    |                  |  |
|--------------------|------------------|--|
| <b>November 1</b>  | <b>Taxpayer</b>  | <b>Semi-Annual Tax Bill -<br/>Deadline for First Payment</b><br><br>According to MGL Ch. 59, Sec. 57, this is the deadline for receipt of the first half semi-annual tax bills or the optional preliminary tax bills without interest, unless bills were mailed after October 1st, in which case they are due 30 days after mailing. |
| <b>November 1</b>  | <b>Taxpayer</b>  | <b>Semi-Annual Tax Bills -<br/>Application Deadline for<br/>Property Tax Abatement</b><br><br>According to M.G.L. Ch. 59, Sec. 59, applications for abatements are due on the same date as the first actual tax installment for the year.  |
| <b>November 1</b>  | <b>Taxpayer</b>  | <b>Quarterly Tax Bills Deadline<br/>for Paying 2nd Quarterly Tax<br/>Bill Without Interest</b>   |
| <b>November 1</b>  | <b>Treasurer</b> | <b>Deadline for Payment of First<br/>Half of County Tax</b>  |
| <b>November 15</b> | <b>DESE</b>      | <b>Notify Communities/Districts<br/>of Any Prior Year School<br/>Spending Deficiencies</b><br><br>By this date, or within 30 days of a complete End of Year Report (see September 30th), DESE notifies communities/districts in writing of any additional school spending requirements.  |

|                                |                        |  |
|--------------------------------|------------------------|--|
| <b>November 30</b>             | <b>Selectmen/Mayor</b> | <b>Review Budgets Submitted by Department Heads</b><br><br>This date will vary depending on dates of town meeting.   |
| <b>Final Day of Each Month</b> | <b>State Treasurer</b> | <b>Notification of monthly local aid distribution.</b><br><br>Click <a href="http://www.mass.gov/treasury/cash-management">www.mass.gov/treasury/cash-management</a> to view distribution breakdown. |

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