



# Bulletin

2006-12B

TO Assessors, Collectors, Treasurers, Accountants, Auditors, Mayors and Selectmen  
FROM Gerard D. Perry, Deputy Commissioner  
DATE August 2006  
SUBJECT: **Realistic Planning for Recertification and Tax Rate Setting**

This *Bulletin* sets target dates for the submission of accurate and complete key data to the Division of Local Services (DLS) for timely triennial certification and tax rate setting. While DLS will make every effort to accommodate communities, we cannot guarantee that communities submitting data after these dates will receive final certification or have the tax rate set in sufficient time for actual tax billing by either September 30 or December 31. Actual tax bills cannot be mailed until the Bureau of Accounts signs the Tax Rate Recap.

DLS recommends the use of preliminary tax bills, or for communities using a quarterly tax payment system, a third quarter preliminary tax bill, to ensure adequate cash flow if target dates cannot be met. Please consult DLS annual tax bill guidelines on qualifications and authorization procedures. <http://www.dls.state.ma.us/PUBL/Igrindex.htm>.

These options allow communities to plan realistic timetables for recertification and tax rate setting. If the Division can be of further assistance in this regard, please contact us. Also note that every certification of property values requires the *written* approval of the Commissioner of Revenue or his designee.

## Semi-Annual Tax Billing

<i>Certification Target Dates</i>	
Preliminary Certification	June 15
Public Disclosure	July 15
Final Certification	August 5
<i>Tax Rate Target Dates</i>	
Submit New Growth	August 15
Submit Tax Recap	September 1
Mail Tax Bills	September 30

## Quarterly Tax Billing

<i>Certification Target Dates</i>	
Preliminary Certification	September 15
Public Disclosure	October 15
Final Certification	November 5
<i>Tax Rate Target Dates</i>	
Submit New Growth	November 15
Submit Tax Recap	December 1
Mail Tax Bills	December 31