



Bulletin

2014-02B

RECERTIFICATION AND TAX RATE TARGET DATES

(Supersedes Bulletin 2006-12B and Inconsistent Prior Written Statements)

TO: Assessors, Collectors, Treasurers, Accounting Officers, Finance Directors, Mayors, Selectmen, City and Town Managers

FROM: Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

DATE: February 2014

SUBJECT: Realistic Planning for Recertification and Tax Rate Setting

This *Bulletin* provides local officials with 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 beginning in Fiscal Year 2015. It supersedes the dates found in *Bulletin 2006-12B* (August 2006) and prior written statements. The revised target dates reflect our analysis of information derived from internal reviews and stakeholder surveys about the certification and tax rate processes this year.

Every triennial certification of property values and annual approval of the tax rate requires the *written* approval of the Department of Revenue. DLS will continue to make every effort to accommodate communities, but cannot guarantee that communities submitting key data after these target dates will receive final certification or have the tax rate set in sufficient time to mail their actual tax bills on time. Actual tax bills cannot be mailed until the Tax Rate Recap has been signed.

Communities unable to submit final tax rate data by these target dates because of revaluation delays should plan on using preliminary bills to ensure adequate cash flow. Communities using a regular semi-annual payment system may issue a preliminary bill in the fall, and those using a quarterly payment system may issue a third quarter preliminary bill, with the approval of DLS. This option allows all communities, whether billing semi-annually or quarterly, to establish realistic timetables for recertification and tax rate setting. Please consult [DLS annual tax bill guidelines](#) on qualifications and authorization procedures.

If you have any questions, please contact your Bureau of Local Assessment or Bureau of Accounts representative.

Target Dates for Submitting Accurate and Complete Key Data to DLS

Regular Semi-Annual Tax Billing¹

<i>Certification Target Dates</i>	
Preliminary Certification	June 30
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

Annual Preliminary Billing² (Semi-annual or Quarterly)

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

¹ G.L. c. 59, § 57. Regular schedule with bill issued by October 1 and first half installment due November 1 (or 30 days after billing if later) and second half installment due May 1. If community is unable to issue actual bills on time due to revaluation delays, it may issue a preliminary bill in the fall with DOR approval. G.L. c. 59, § 23D. Preliminary bill based on prior year tax is due November 1 (or 30 days after billing if later). Actual bill for balance is issued in spring and is due May 1 (or 30 days after billing if later).

² G.L. c. 59, § 57C. Local option requiring acceptance by legislative body. If accepted, preliminary bill issued by July 1 and actual bill issued by December 31. Bills may be payable on semi-annual or quarterly system.