

**Massachusetts Department of Revenue Division of Local Services**  
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# ***Municipal Calendar***

*Monthly Guide for Local Officials – October 2012*

# Introduction

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The Division of Local Services has compiled this Municipal Calendar to help guide local officials through the fiscal year and to reinforce the financial team approach. The Calendar is a quick reference tool for new and experienced finance officials alike providing information for key dates in the municipal fiscal cycle. The Calendar will be reissued when date changes, additions or deletions necessitate a new publication. By highlighting the activities requiring interaction and coordination among different finance officials, this calendar is intended to assist your finance team with effective financial management.

We hope you find this Municipal Calendar useful and welcome your comments and suggestions.

For more information please call the Division of Local Services (DLS) at (617) 626-2300. Our Internet address is [www.mass.gov/dls](http://www.mass.gov/dls).

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## Publication Notes

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### Exception to Due Dates

Massachusetts General Laws Chapter 4, Sec. 9 states that if the date for any statutory action or payment falls on a Sunday or legal holiday, that action may be performed or payment made on the next succeeding business day. This rule also applies to actions required by or payments due on a Saturday in those communities where public offices are permitted by city council or town meeting vote to remain closed on that date. M.G.L. Ch. 41, Sec. 110A.

### Abbreviations

Below is a list of the abbreviations used in this Calendar and their corresponding definitions:

<b>ATB</b>	Appellate Tax Board
<b>DOR</b>	Department of Revenue
<b>DOR/BLA</b>	Bureau of Local Assessment
<b>DOR/BOA</b>	Bureau of Accounts
<b>DOR/MDM-TAB</b>	Municipal Data Management/Technical Assistance Bureau
<b>EQV</b>	Equalized Valuation Determined (even numbered years only)
<b>DESE</b>	Department of Elementary and Secondary Education (formerly DOE)
<b>SOL</b>	State Owned Land Determined (every 4th year from 2005)

# Municipal Calendar

<b>July</b>		
1	Collector	<p><b>Mail Annual Preliminary Tax Bills</b> For communities issuing annual preliminary tax bills, the preliminary quarterly or semi-annual bills should be mailed by this date.</p>
15	Accountant	<p><b>Certification Date for Free Cash: Anytime after Books are Closed</b> Two weeks after the close of a fiscal year, all accounts are closed out and the resulting balance sheet and supplemental documentation submitted to DOR. Free cash is certified any time after this date.</p>
15	Accountant	<p><b>Report Community Preservation Fund Balance: Anytime after Books are Closed</b> After the close of a fiscal year, the fund balance is submitted to DOR (Form CP-2) and notice given to the Community Preservation Committee and other financial officers. The fund balance may be appropriated anytime after that report.</p>
15	School Business Officials	<p><b>Certification Date for Excess and Deficiency (E&amp;D) Fund</b> Two weeks after the close of a fiscal year, all accounts are closed and the resulting balance sheet (a pre-closing trial balance or audited financial statements will not be accepted unless requested by the Director of Accounts) and supplemental documentation are submitted to DOR. E&amp;D Fund is certified any time after this date.</p>
15	Assessors	<p><b>Deadline for Appealing Commissioner's Pipeline Valuations to ATB</b></p>
20	DOR/BLA	<p><b>Notification of Changes in Proposed EQVs</b> (even numbered years only)</p>
20	DOR/BLA	<p><b>Notification of Changes in Proposed SOL Valuations</b> (every 4th year after 2005)</p>
<b>Aug</b>		
1	Taxpayer	<p><b>Quarterly Tax Bills — Deadline for Paying 1st Quarterly Tax Bill Without Interest</b> According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the 1st Quarter preliminary tax payment without interest, unless the preliminary bills were mailed after July 1. If mailed by August 1, the 1st Quarterly payment is due August 1, or 30 days after the bills were mailed, whichever is later, and the 2nd Quarterly payment is due November 1. If mailed after August 1, the preliminary tax is due as a single installment on November 1, or 30 days after the bills were mailed, whichever is later.</p>
1	Taxpayer	<p><b>Annual Boat Excise Return Due</b></p>
1	Accountant	<p><b>Notification of Total Receipts of Preceding Year</b> The total actual local receipts (e.g., motor vehicle excise, fines, fees, water/sewer charges) of the previous fiscal year must be included on Schedule A of the Tax Rate Recapitulation Sheet (Recap) which is submitted by the Assessors to DOR. On the Recap, the Accountant certifies the previous fiscal year's actual revenues, and the Assessors use this information to project the next fiscal year's revenues. Any estimates of local receipts on the Recap that differ significantly from the previous year's actual receipts must be accompanied by documentation justifying the change in order to be approved by the Commissioner of Revenue.</p>
10	Assessors	<p><b>Deadline for Appealing EQVs to ATB</b> (even numbered years only)</p>
10	Assessors	<p><b>Deadline for Appealing SOL Valuations to ATB</b> (every 4th year after 2005)</p>

15	<b>Assessors</b>	<p><b>Deadline to Vote to Seek Approval for Authorization to Issue Optional Preliminary Tax Bills</b>  For semi-annual communities issuing optional preliminary property tax bills, the Assessors must vote to seek authorization to issue the bills from DOR by this date. After receiving approval, Assessors must submit a Pro-forma Tax Rate Recap Sheet to DOR for review and issue the tax bills by October 1.</p>
31	<b>DOR/BOA</b>	<p><b>Issue Instructions for Determining Local and District Tax Rates</b>  A copy of the Tax Rate Recap Sheet and its instructions are forwarded to the community.</p>
31	<b>Assessors</b>	<p><b>Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for semi-annual bills)</b>  Until the Tax Rate Recap Sheet is completed and certified by the Commissioner of Revenue, the community may not set a tax rate nor send out its property tax bills (unless it issues preliminary quarterly tax bills or requests from DOR the authority to send out preliminary tax notices if DOR requirements are met). Communities should begin gathering the information in enough time for the tax rate to be set and tax bills mailed by October 1. The Tax Rate Recap Sheet provides Mayors or Selectmen with a ready-made financial management tool because the town's most important financial management information is summarized on this form. The Mayor or Selectmen should review the Recap Sheet in preliminary form in order to understand the following financial information:</p> <p><b>Page 1 (Tax Rate Summary)</b> — The proposed tax levy should be compared to the levy limit. If a community does not levy to its limit, the remaining levy is referred to as excess levy capacity. Excess levy capacity is lost to the community for the current fiscal year although it will always remain in the levy limit calculation.</p> <p><b>Page 2 (Amount To Be Raised)</b> — This section includes appropriations and other local expenditures not appropriated. These include overlay deficits, revenue deficits, state and county charges, Cherry Sheet offset items, and the allowance for abatements and exemptions. By comparing this information to the prior year(s), any significant changes can be determined.</p> <p><b>Page 2 (Estimated Receipts &amp; Revenues From Other Sources)</b> — In particular, Section C shows the amount appropriated from free cash and other available funds. By comparing the amounts appropriated to the balances in these accounts (available from the Accountant/Auditor), the Mayor or Selectmen can get a sense of how their non-property tax revenues are being used.</p> <p><b>Page 3, Schedule A (Local Receipts Not Allocated)</b> — By comparing these figures to prior year(s), the Mayor or Selectmen can determine any changes in these revenues.</p> <p><b>Page 4, Schedule B (Certification of Appropriations and Source of Funding)</b> — This section includes financial votes of City/Town Council or Town Meeting not previously reported on last year's recap.</p>

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**Sept**

15	<b>Accountant/ Assessors</b>	<p><b>Jointly Submit Community Preservation Surcharge Report</b>  This report (CP-1) is a statement of the prior year's net Community Preservation Surcharge levy, and is used to distribute state matching funds on November 15.</p>
15	<b>Local Reporting Officers</b>	<p><b>Submit Smart Growth School Cost Reimbursement Report to DLS</b>  Local Reporting Officers report (a) local smart growth property tax and excise tax revenue for prior fiscal year or (b) municipality's waiver of reimbursement.</p>

30	Taxpayer	<p><b>Deadline for Submitting Forest Land Certification and Management Plan, M.G.L. Ch. 61</b>  According to M.G.L. Ch. 61, Section 2, this is the deadline to submit to the Assessors the State Forester's certification and approved management plan in order to have the land valued as classified forest land in the next fiscal year.</p>
30	Municipal and District Treasurer/Collector	<p><b>Submit Compensating Balance Report</b>  If compensating balance accounts were maintained during the prior fiscal year, a report and account analysis schedules must be submitted to DOR.</p>
30	Accountant/ Superintendent/ School Committee	<p><b>Jointly Submit End of Year Report to the DESE</b>  Schedule 1 — determines compliance with prior year Net School Spending requirement.  Schedule 19 — determines compliance with current year Net School Spending requirement.</p>
30	Accountant	<p><b>Submit Snow and Ice Report</b>  This report is a statement of snow and ice expenditures and financing sources.</p>
30	Treasurer	<p><b>Year-End Cash for the Previous Fiscal Year (due upon submission of a balance sheet for free cash/excess and deficiency certification)</b>  A reconciliation is the process of comparing the Treasurer's accounts to the Accountant's/ Auditor's or Schools Business Manager's ledger balance to determine if they are consistent, and for the officials to make any necessary corrections. When the reconciliation is complete, the Accountant/Auditor/School Business Manager should indicate agreement with the Treasurer's balances. Reconciliations are required annually, but communities and school districts should reconcile monthly for their own purposes. The year-end report as of June 30 must be completed and returned to DOR. Municipalities and school districts should also use monthly reports to monitor cash practices of the Treasurer's office. If the Accountant/Auditor/School Business Manager and Treasurer are not consistently reconciling cash accounts, or if the reconciliations indicate variances, the Mayor, Selectmen or School Committee should inquire as to the reasons.</p>
30	Treasurer	<p><b>Submit Statement of Indebtedness</b>  Massachusetts General Laws Ch. 44, Sec. 28 requires the Director of Accounts to maintain complete and accurate records of indebtedness by cities, towns and districts. This statute also requires Treasurers to furnish any other information requested by the Director in respect to the authorization and issuance of loans. This Statement is the annual report required from Treasurers to accomplish this purpose. Treasurers should reconcile their debt records with the Accountant/Auditor before filing the Statement of Indebtedness to ensure that the Statement and balance sheet are in agreement.</p>
30	State Treasurer	<p><b>Notification of Quarterly Local Aid Payments on or Before September 30</b>  When local aid payments are transmitted to communities, the cover letter indicates what funds will be made available, less quarterly assessments (see Cherry Sheet attachment for details).</p>

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**Oct**

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Collector

**Mail Semi-Annual Tax Bills**

For communities using the regular semi-annual payment system, actual tax bills or optional preliminary bills should be mailed by this date.

1	Taxpayer	<p><b>Semi-Annual Preliminary Tax Bill — Deadline for Paying Without Interest</b> According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the preliminary tax payment without interest in communities using the annual preliminary tax billing system, unless the bills were mailed after August 1. If mailed after August 1, the payment is due November 1, or 30 days after the bills were mailed, whichever is later.</p>
1	Taxpayer	<p><b>Deadline for Applying to Have Land Classified as Agricultural/Horticultural Land or Recreational Land, M.G.L. Ch. 61A and Ch. 61B.</b> According to M.G.L. Ch. 61A, Sections 6 and 8, and Ch. 61B, Sections 3 and 5, this is the deadline to apply to Assessors to have land valued, taxed and classified as agricultural/horticultural or recreational land in the next fiscal year, unless a revaluation program is being conducted for that fiscal year. Under M.G.L. Ch. 59, Section 38 and DOR guidelines, Assessors must review all property valuations and make adjustments to ensure current fair cash valuations every year. Because a revaluation program is being conducted every year, taxpayers who do not submit their applications by October 1 have until 30 days after the actual tax bills for the fiscal year are mailed to apply.</p>
15	Superintendent	<p><b>Submit School Foundation Enrollment Report to DESE</b></p>
31	Accountant	<p><b>Submit Schedule A for Prior Fiscal Year</b> This report is a statement of the revenues received, expenditures made and all other transactions related to the community's finances during the previous fiscal year. The Schedule A classifies revenues and expenditures into detailed categories that will provide information essential for an analysis of revenues and expenditures generated by various departments. This data, like other financial information reported to DOR, is entered into DOR's Municipal Data Bank; as such, the Department may provide time series, comparative and other types of analyses at the request of a city or town. This information is also sent to the US Census Bureau and eliminates a prior federal reporting requirement. Failure to file by October 31 may result in withholding major distributions of state aid until the Schedule A is accepted by BOA.</p>
31	Selectmen	<p><b>Begin Establishing Next Fiscal Year Budget Guidelines and Request Department Budgets</b></p>
31	Assessors	<p><b>Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for annual preliminary tax bill communities)</b> A community that uses the annual preliminary tax bill system (on a quarterly or semiannual basis) should begin gathering tax recap information in order to have enough time for the tax rate to be set and tax bills mailed by December 31. See August's Complete Tax Rate Recapitulation Sheet.</p>

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**Nov**

1	Taxpayer	<p><b>Semi-Annual Tax Bill — Deadline for First Payment</b> According to M.G.L. 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 1, in which case they are due 30 days after mailing.</p>
1	Taxpayer	<p><b>Semi-Annual Tax Bills — Application Deadline for Property Tax Abatement</b> 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.</p>
1	Taxpayer	<p><b>Quarterly Tax Bills — Deadline for Paying 2nd Quarterly Tax Bill Without Interest</b></p>

1	Treasurer	<b>Deadline for Payment of First Half of County Tax</b>
15	DESE	<b>Notify Communities/Districts of Any Prior Year School Spending Deficiencies</b> By this date, or within 30 days of a complete End of Year Report (see September 30), DESE notifies communities/districts in writing of any additional school spending requirements.
30	Selectmen/Mayor	<b>Review Budgets Submitted by Department Heads</b> This date will vary depending on dates of town meeting.

## Dec

15	Taxpayer	<b>Deadline for Applying for Property Tax Exemptions for Persons</b> If tax bills are mailed after September 15, taxpayers have 3 months from the mailing date to file applications for exemptions.
15	Accountant/ Superintendent/ School Committee	<b>Submit Amendments to End of School Year Report to DESE</b> Last filing date to impact next year's Chapter 70 State Aid.
31	State Treasurer	<b>Notification of Quarterly Local Aid Payments on or Before December 31</b>
31	Water/Sewer Commissioners	<b>Deadline for Betterments to be Included on Next Year's Tax Bill (M.G.L. Ch. 80, Sec. 13; Ch. 40, Sec. 42I and Ch. 83, Sec. 27)</b>
31	Selectmen	<b>Begin to Finalize Budget Recommendation for Review by Finance Committee</b>
31	Assessors	<b>Mail 3ABC Forms to Charitable Organizations and Forms of List to Personal Property Owners.</b>
31	Collector	<b>Deadline for Mailing Actual Tax Bills</b> For communities using the annual preliminary billing system on a quarterly or semi-annual basis, the actual tax bills should be mailed by this date.

## Jan

1	Assessors	<b>Property Tax Assessment Date</b> This is the effective date (not for exemption purposes) for statewide valuation and assessment of all property for the following fiscal year.
31	DESE	<b>Notify Communities/Districts of Estimated Net School Spending Requirements for the Next Year</b> As soon as the Governor releases the ensuing year's budget, DESE notifies communities/districts of the estimated NSS requirements. These figures are subject to change based on the final approved state budget.

## Feb

1	Taxpayer	<b>Deadline for Payment of 3rd Quarterly Tax Bill Without Interest</b> According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the 3rd Quarter actual tax payment without interest, unless the actual tax bills were mailed after December 31. If mailed after December 31, the actual tax is due as a single installment on May 1, or 30 days after the bills were mailed, whichever is later.
1	Taxpayer	<b>Quarterly Tax Bills — Application Deadline for Property Tax Abatement</b> According to M.G.L. Ch. 59, Sec. 59, applications for abatements are due on Feb. 1 unless actual tax bills were mailed after December 31. In that case they are due May 1, or 30 days after mailing, whichever is later.
28	Finance Committee	<b>Continue Budget Review and Develop Recommendations</b> This date will vary depending on dates of town meeting.

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**Mar**

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|----|--------------------------------|--|
| 1  | <b>DOR/MDM-TAB</b>             | <b>Notification of Cherry Sheet Estimates for the Following Year</b><br>(pending action taken by the Legislature)<br>The Cherry Sheet is an estimate of: 1) Receipts — local reimbursement and assistance programs as authorized by law and appropriated by the General Court; and 2) Assessments — state and county assessments and charges to local governments. All amounts listed on the Cherry Sheet are estimates. Actual receipts and charges are determined based on detailed formulas or guidelines for each program. Cherry Sheets are posted on the DLS website and updated at each juncture of the state budget process. |
| 1  | <b>Personal Property Owner</b> | <b>Submit Form of List</b><br>This is a listing of all personal property filed by the owner with the Assessors each year for the purpose of determining taxes in the next fiscal year. The return is due on or before March 1, but the deadline may be extended by the Assessors to a date no later than the date abatement applications are due.  |
| 1  | <b>Charitable Organization</b> | <b>Submit 3ABC Forms</b><br>This is a return of property held for charitable purposes filed by a charitable organization with the Assessors each year in order to be eligible for exemption from taxation for the next fiscal year. The return is due on or before March 1, but the deadline may be extended by the Assessors to a date no later than the date abatement applications are due.   |
| 1  | <b>DOR/BLA</b>                 | <b>Filing Deadline for Telecommunications Forms of List</b>  |
| 31 | <b>State Treasurer</b>         | <b>Notification of Quarterly Local Aid Payment on or Before March 31</b>   |

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**Apr**

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|---|------------------|--|
| 1 | <b>Collector</b> | <b>Mail 2nd Half Semi-Annual Tax Bills</b><br>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.  |
| 1 | <b>Taxpayer</b>  | <b>Deadline for Payment of Semi-Annual Bill Without Interest</b><br>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. |

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**May**

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|---|----------------------------------|--|
| 1 | <b>Taxpayer</b>                  | <b>Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest</b><br>According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the 2nd half actual tax payment, or the actual tax payment if an optional preliminary bill was issued. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for the 4th Quarter tax payment.  |
| 1 | <b>Treasurer</b>                 | <b>Deadline for Payment of 2nd Half of County Tax</b>  |
| 1 | <b>Accountant/<br/>Treasurer</b> | <b>Notification of Amount of Debt Due in Next Fiscal Year</b><br>As required by M.G.L. Ch. 44, Sec. 16, the Accountant or Treasurer must notify the Assessors of all debt due in the next fiscal year because the municipality is required to pay its debts, appropriated or not.<br><br>Since all debt service must be paid, any debt service not covered by appropriations is added to the "Other Local Expenditures" category, found on |

2 of the Tax Recapitulation Sheet. It is important that the Assessors have this information in order to avoid setting a tax rate lower than required and raising insufficient revenue to cover the municipality's expenditures.

15 DOR/BLA **Commissioner Determines and Certifies Telephone and Telegraph Company Valuations**

**June**

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|----|-----------------|---|
| 1  | Clerk           | <p><b>Certification of Appropriations</b><br/>This is done after City/Town Council or Town Meeting so the Accountant may set up accounts for each department in the municipality.</p>   |
| 1  | Assessors       | <p><b>Determine Valuation of Other Municipal or District Land</b><br/>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.</p>  |
| 1  | DOR/BLA         | <p><b>Notification of Proposed EQVs</b> (even numbered years only)</p>  |
| 1  | DOR/BLA         | <p><b>Notification of SOL Valuations</b> (every 4th year after 2005)</p>  |
| 10 | DOR/BLA         | <p><b>Concludes Public Hearings on Proposed EQVs</b> (even numbered years only)</p>   |
| 10 | DOR/BLA         | <p><b>Concludes Public Hearings on Proposed SOL Valuations</b> (every 4th year after 2005)</p>  |
| 15 | DOR             | <p><b>Commissioner Determines and Certifies Pipeline Valuations</b></p>   |
| 15 | Assessors       | <p><b>Deadline for Appealing Commissioner's Telephone &amp; Telegraph Valuations</b></p>  |
| 15 | Assessors       | <p><b>Make Annual Preliminary Tax Commitment</b><br/>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.</p>   |
| 20 | Assessors       | <p><b>Final Date to Make Omitted or Revised Assessments</b><br/>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.</p>   |
| 30 | State Treasurer | <p><b>Notification of Quarterly Local Aid Payments Before June 30</b></p>   |
| 30 | Assessors       | <p><b>Overlay Surplus Closes to Surplus Revenue</b><br/>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.</p> |
| 30 | Assessors       | <p><b>Physical Inventory of all Parcels for Communities that Accepted M.G.L. Ch. 59, Sec. 2A(a)</b></p>   |
| 30 | Taxpayer        | <p><b>Deadline for Applying to Have Land Classified as Forest Land, M.G.L. Ch. 61</b><br/>According to M.G.L. Ch. 61, Section 2, this is the deadline to apply to the State Forester to have land classified as forest land.</p>  |

**30 Assessors**

**Submit Annual Report of Omitted or Revised Assessments**

**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 "Exemptions", 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.