

NEW OFFICIALS FINANCE FORUM

JUNE 6, 2013

**Division of Local Services
Department of Revenue**

AN OVERVIEW OF THE DIVISION OF LOCAL SERVICES
&
DOR360

NEW OFFICIALS FINANCE FORUM

ROBERT G. NUNES
DEPUTY COMMISSIONER

JUNE 27, 2013



A FEW QUESTIONS

- **How many of you are newly elected officials?**
- **How many of you are newly appointed officials?**
- **How many of you have served longer than one year in your position?**
- **How many of you are from a city?**
- **How many of you are from a town?**
- **How many of you are aware of what the Division of Local Services does on a day-to-day basis?**

MISSION

- **The Division of Local Services (DLS) provides technical assistance, training and oversight to assist Massachusetts cities and towns in the achievement of sound and efficient fiscal management.**
- **DLS is responsible for ensuring the fairness and equity of local property assessment and taxation, the accuracy and quality of local accounting and treasury management, interpreting state laws that govern local finances, distributing local aid and maintaining a comprehensive databank on local finances.**
- **DLS Offices are located in Boston, Worcester and Springfield.**
- **There are five bureaus and an IT section.**

EXECUTIVE

- **Executive:**
 - **Coordinate trainings and workshops for local officials:**
 - **Course 101 Assessment Administration**
 - **New Officials Finance Forum**
 - **“What’s New in Municipal Finance Law”**
 - **Regionalization Conference**
 - **Tax Rate and Property Valuation Certification Workshops**
 - **On-site trainings**
 - **Oversee DOR360 and Stakeholder Satisfaction**
 - ***City and Town* e-newsletter is published twice monthly and distributed electronically to approximately 8,200 local and state officials. This newsletter includes articles and fiscal analyses on topics of interest to local officials.**
 - **Public Information Requests**
 - **Coordinate Municipal Cabinet Meetings**
 - **Representatives from agencies within Governor Patrick’s administration**
 - **Have any of you attended a cabinet meeting?**

BUREAU OF ACCOUNTS

- **Bureau of Accounts (BOA):**
 - **Oversight of municipal financial management through:**
 - **Tax rate certification**
 - **Certified \$23.3b statewide in municipal financing for FY13**
 - **Free cash certification**
 - **The calculation of free cash is based on the balance sheet as of June 30th**
 - **Free Cash certified in excess of \$1.1b**
 - **347 Communities**
 - **Review and approval of Balance Sheet, Schedule A and Audits**
- **Each community is assigned a BOA field representative**

BUREAU OF LOCAL ASSESSMENT

- **Bureau of Local Assessment (BLA):**
 - Responsible for regulation and oversight of real and personal property assessment, valuation and certification
 - Property value certification every three years
 - 2012 Equalized Valuation (EQV) (fair cash value of all taxable property in the Commonwealth as of 1-1-12) - \$975.6b
 - Largest value – Boston - \$103.1b
 - Smallest value – Monroe - \$22.5m
 - New Growth Certification
 - New construction, personal property and other growth in the tax base
 - FY13 – \$196.5m certified in new growth
 - Each community is assigned a BLA field advisor

MUNICIPAL DATA MANAGEMENT/ TECHNICAL ASSISTANCE

- **Municipal Data Management/Technical Assistance (MDM/TAB):**
 - Develops and maintains the Municipal Data Bank www.mass.gov/dls
 - Provides municipal financial and demographic data from the early 1980s to the present fiscal year through the Community Comparison Tool
 - Coordinates the process of preparing the annual Cherry Sheet estimates and local aid distribution in excess of \$5b
 - FY13 Chapter 70: \$3.5b
 - FY13 Unrestricted General Government Aid: \$898.9m
 - Provides technical assistance to cities and towns

MUNICIPAL FINANCE LAW

- **Municipal Finance Law (MFLB):**
 - Serves as legal counsel to DLS
 - Provides legal and technical assistance to state and local officials on municipal finance and taxation issues
 - Develops DLS legislative proposals and reviews municipal finance law legislative proposals
 - Issues Bulletins and Information Guideline Releases (IGR's)

IT SECTION

- **IT Section (IT):**
 - Enhance the flow of information between DLS and the cities and towns in the Commonwealth
 - Gateway application:
 - All BLA and BOA forms submitted by cities and towns are online for direct data entry, review, retrieval, signing and submissions by authorized officials at the local level
 - Ongoing Gateway enhancements
 - Maintains the Local Officials Directory



- **What is DOR 360?**
 - DOR 360 is an initiative to connect and engage with DOR's many stakeholders. We are looking to find better ways to interact while sharing ideas and concerns.
- **Who are DLS' Stakeholders?**
 - Internal - Staff
 - External – Local and appointed officials
- **What is DLS' Role?**
 - Our role is to implement strategic planning initiatives solicited from internal and external stakeholders with the intention of moving in a new, more customer-focused direction.
- **We will:**
 - Encourage new ideas and innovation that can be applied across DLS.
 - Analyze real data from surveys, reviews and roundtable discussions from internal and external stakeholders.

STAKEHOLDER ENGAGEMENT

- **Listen to feedback**
 - Encourage and inspire our stakeholders to offer ideas, suggestions and express their concerns
 - Accept and consider both positive and negative feedback with an open mind
- **Communicate**
 - Establish an open communication policy between internal and external stakeholders
 - Ask our stakeholders to identify our strengths and weaknesses from their own unique perspective
- **Improve and expand our use of technology**
 - Continue to develop Gateway enhancements in order to improve processes that support communication and collaboration
- **Measure performance**
 - Develop measurable standards that result in better processes for reporting, certification and information

STAKEHOLDER ENGAGEMENT

- **Stakeholder Satisfaction Committee:**
 - **Representative from each bureau/IT section chaired by a team leader**
 - **Measure overall level of satisfaction**
 - Professionalism
 - Timeliness
 - Clarity of process
 - Ease of access
 - Quality
 - Identify specific problem areas
- **What have we surveyed**
 - Schedule A
 - FY13 tax rate setting process
 - FY13 property revaluation certification
 - DLS website
 - DLS technical assistance (upcoming)

STAKEHOLDER ENGAGEMENT

- What will we do with the survey results from external stakeholders?
 - Incorporate agreed upon suggestions/feedback into the FY14 Strategic Plan
- Survey results are posted on www.mass.gov/dls

Bob Nunes
nunes@dor.state.ma.us
617-626-2381

MUNICIPAL MANAGEMENT

Municipal Mix & Match

Identify which office(s) in the left column performs each of the duties listed in the right column

- | | | | |
|-----------|---------------------------|--------------------------|--|
| A. | Accountant/Auditor | <input type="checkbox"/> | Records all votes of the legislative body |
| | | <input type="checkbox"/> | Authorizes debt |
| B. | Assessors | <input type="checkbox"/> | Manages the community's money |
| | | <input type="checkbox"/> | Approves all transfers from the reserve fund |
| C. | City Council | <input type="checkbox"/> | Prepares and submits the annual budget recommendations |
| D. | Clerk | <input type="checkbox"/> | Administers the motor vehicle excise |
| | | <input type="checkbox"/> | Reviews vendors bills to ensure that they are lawful expenditures |
| E. | Collector | <input type="checkbox"/> | Makes appropriations |
| F. | Finance Committee | <input type="checkbox"/> | Retains all municipal contracts |
| | | <input type="checkbox"/> | Prepares the annual Tax Rate Recapitulation Sheet |
| G. | Mayor/City Manager | <input type="checkbox"/> | Chooses an audit firm to conduct the annual town audit |
| H. | Selectmen | <input type="checkbox"/> | Signs debt issues in towns |
| | | <input type="checkbox"/> | Pays vendors after proper authorization |
| I. | Town Meeting | <input type="checkbox"/> | Monitors municipal spending to ensure that departments are within their budgets |
| J. | Treasurer | <input type="checkbox"/> | Notifies DOR of any votes to incur debt |
| | | <input type="checkbox"/> | Issues municipal tax lien certificates |

Municipal Management

- **Selectmen/Mayor/City Manager**
- **City Council/Town Meeting**
- **Finance Committee**
- **Assessors**
- **Collector**
- **Treasurer**
- **Accountant/Auditor**
- **Clerk**

Selectmen/Mayor/City Manager

- *Oversees Finances*
- *Appoint Employees*
- *Sign Debt*
- *Decide Tax Policy (Town)*
- *Call Town Meetings*
- *Prepare Budget (City)*

City Council/Town Meeting

- *Makes appropriations*
- *Adopts Budget*
- *Authorizes Debt*
- *Enacts Ordinances/Bylaws*
- *Decides Tax Policy (City)*

Finance Committee

- *Makes Budget Recommendations*
- *Approves Reserve Fund Transfers*
- *Approves Year End Transfers*

Assessors

- *Prepare Property Database*
- *Value & Classify Property*
- *Submit Tax Rate Recapitulation*
- *Commit Taxes*
- *Grant Abatements and Exemptions*
- *Administer Excises*

Collector

- *Bills & Collects Taxes*
- *May also be designated “City” or “Town” Collector, which authorizes the tax collector to also collect other non-tax receivables due the city or town*

Treasurer

- *Deposits, Invests & Distributes Money*
- *Issues Debt*
- *Manages Tax Titles and Foreclosures*
- *Administers Payroll*

Accountant/Auditor

- *Keeps Contracts (Town)*
- *Maintains Finance Records*
- *Prepares Finance Reports*
- *Monitors Spending*

Clerk

- *Keeps Contracts (City)*
- *Maintains Records*
- *Conducts Elections*

Municipal Mix & Match

Identify which office(s) in the left column performs each of the duties listed in the right column

A.	Accountant/Auditor	<u>D</u>	Records all votes of the legislative body
		<u>C, I</u>	Authorizes debt
B.	Assessors	<u>J</u>	Manages the community's money
		<u>C, F</u>	Approves all transfers from the reserve fund
C.	City Council	<u>F, G, H</u>	Prepares and submits the annual budget recommendations
D.	Clerk	<u>B</u>	Administers the motor vehicle excise
		<u>A</u>	Reviews vendors bills to ensure that they are lawful expenditures
E.	Collector	<u>C, I</u>	Makes appropriations
F.	Finance Committee	<u>A, D</u>	Retains all municipal contracts
		<u>A, B, D</u>	Prepares the annual Tax Rate Recapitulation Sheet
G.	Mayor/City Manager	<u>H</u>	Chooses an audit firm to conduct the annual town audit
H.	Selectmen	<u>D, H, J</u>	Signs debt issues in towns
		<u>J</u>	Pays vendors after proper authorization
I.	Town Meeting	<u>A</u>	Monitors municipal spending to ensure that departments are within their budgets
J.	Treasurer	<u>D</u>	Notifies DOR of any votes to incur debt
		<u>E</u>	Issues municipal tax lien certificates

PROPERTY TAXES

The Property Tax

- **Statutory mechanism to fund local government operations**
- **Administered by local government**



Distributing the Tax Levy

- Based on assessed value of taxable property

- Tax Rate =
$$\frac{\text{Tax Levy}}{\text{Assessed Value}} \times 1,000$$

Tax Policy Options

- **Single or Split Tax Rate (Classification)**
- **Open Space Discount**
- **Residential Exemption**
- **Small Commercial Exemption**

Classes of Real Property



4 Classes of Real Property



Example:

- If the Residential class is 80% of the assessed value in a town...
- It will carry 80% of the Tax Burden

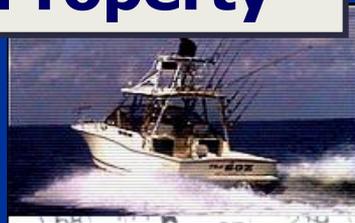
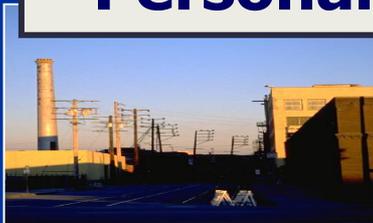


Split Tax Rate

If chosen, this option results in a different tax rate for:



**Commercial,
Industrial &
Personal Property**



Than for

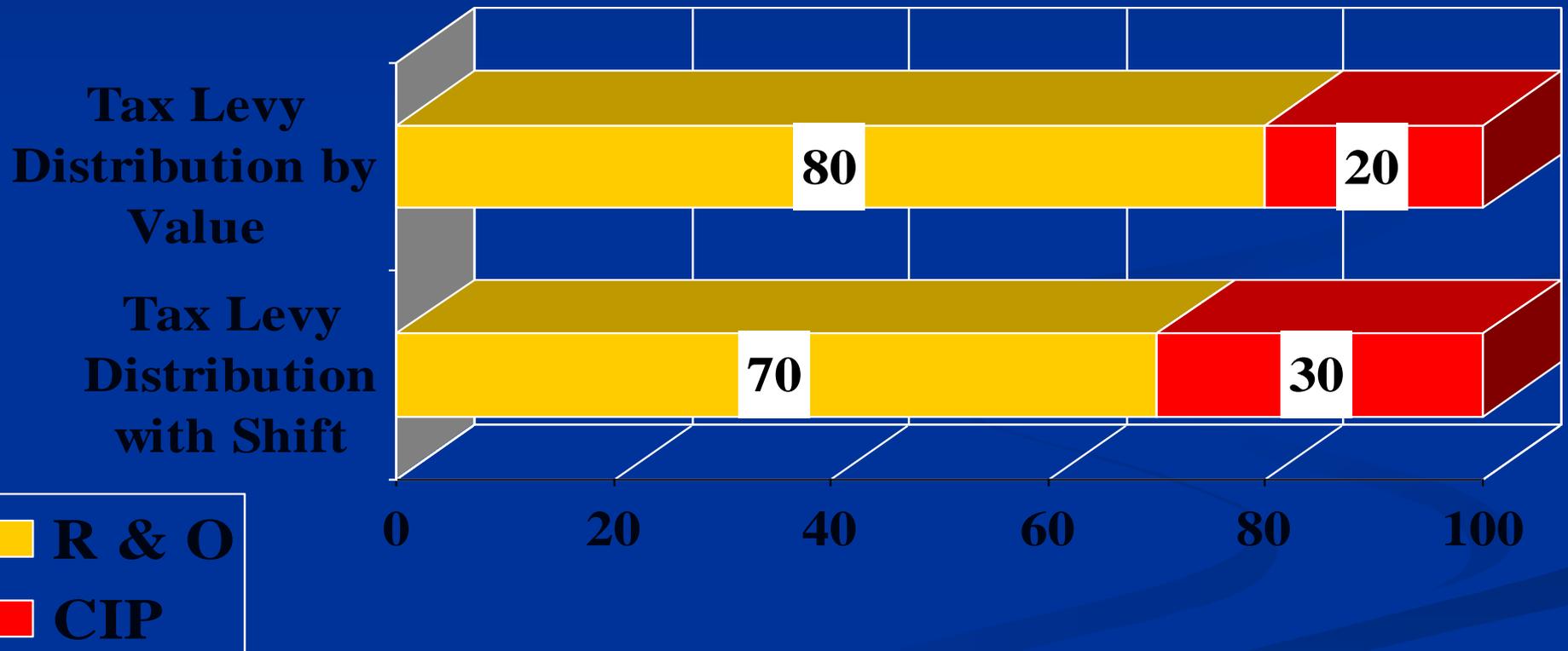


**Residential &
Open Space**



Shifting the Tax Burden

Classification changes the distribution of the tax levy, not the amount.



Open Space Discount



- **Discount up to 25% of the class tax burden.**
- **Cost Shifted to Residential Class.**

Residential Exemption



- **Exemption in value.**
- **For eligible residential properties.**
- **Properties must be owner occupied.**

Example:

Exempted value
for each eligible
parcel is **\$40,000**

Tax Rate = \$15

The exemption
amounts to **\$600**
for each eligible
property owner



Commercial Exemption



Based on a percentage of the eligible parcel's value only.

- **Similar to residential exemption.**
- **For eligible properties.**
- **Up to a 10% exemption.**

THE BUDGET PROCESS

The Budget

Defines service priorities & goals

Provides expenditure control

Includes long-term financial goals



Communicates information to the public

Is a major policy tool

Considers capital maintenance & future needs

BUDGET CYCLE

Present balanced budget to town meeting/city council



Create a timeline

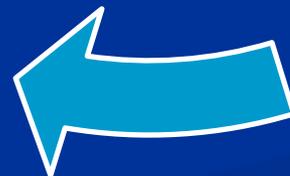
Develop revenue projections



Issue budget guidelines

JULY 1ST

Receive requests & develop working budget

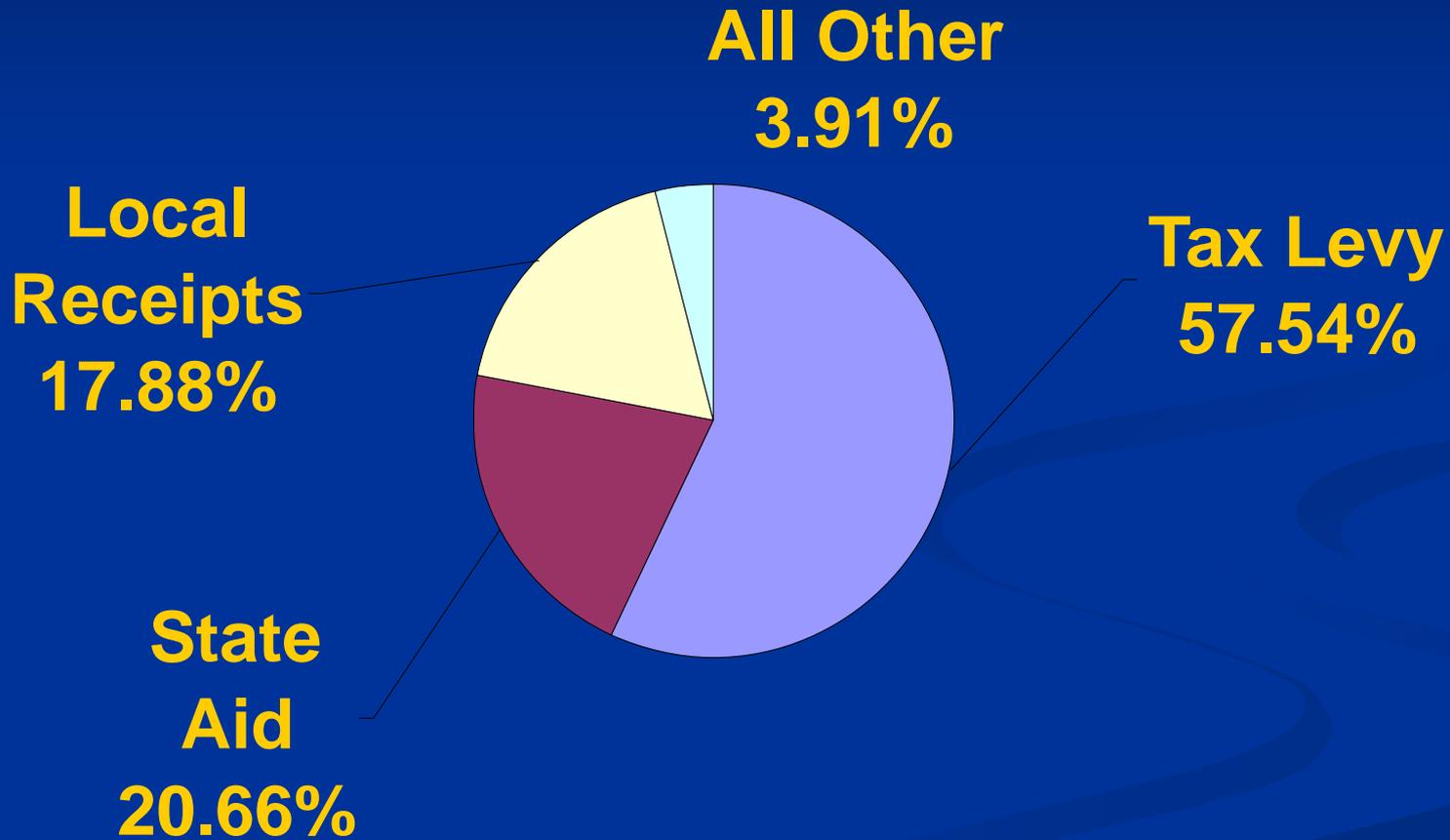


Review requests & revenue projections

Towns: BOS & Fin/Adv Com approval



Typical Massachusetts Percentages: Sources of Revenue



About Revenue

Concept of revenue driven budgets

Revenue projections

All Revenue is general fund revenue

Fungible – no earmarks

Must be appropriated

Unless otherwise allowed by law

Without further appropriation

Unless Otherwise Allowed by Statute

- Enterprise Funds
- Special revenue funds
- Revolving funds
- Receipt reserve funds
- Capital project funds
- Stabilization funds
- Free Cash

Municipal Data Management & Technical Assistance Section

Rick Kingsley, Bureau Chief

kingsleyf@dor.state.ma.us

617-626-2376

Joe Markarian, Director

Technical Assistance Section

markarianj@dor.state.ma.us

617-626-2321

Lisa Juskiewicz, Director

Municipal Data Bank

databank@dor.state.ma

617-626-2384

www.mass.gov/dor -->For Local Officials

PROPOSITION

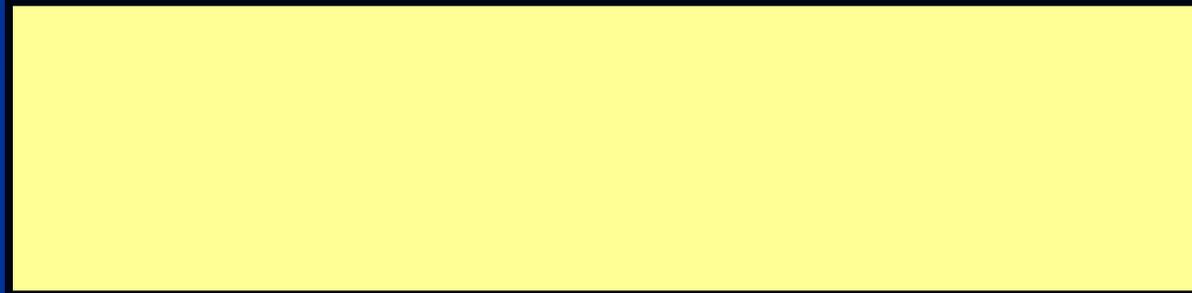
2 1/2

Levy Building Blocks

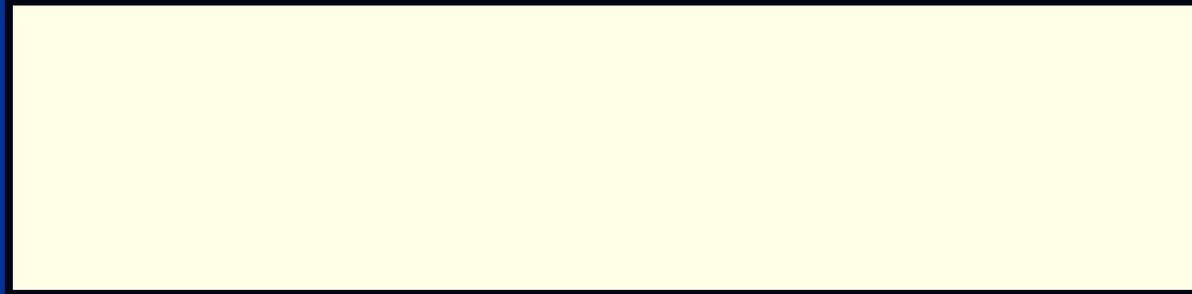
Levy Ceiling



Levy Limit



Levy



Annual Levy Limit To Calculate New Levy Limit

Begin with Last
Year's Levy Limit

Factor 1 Increase by 2.5%

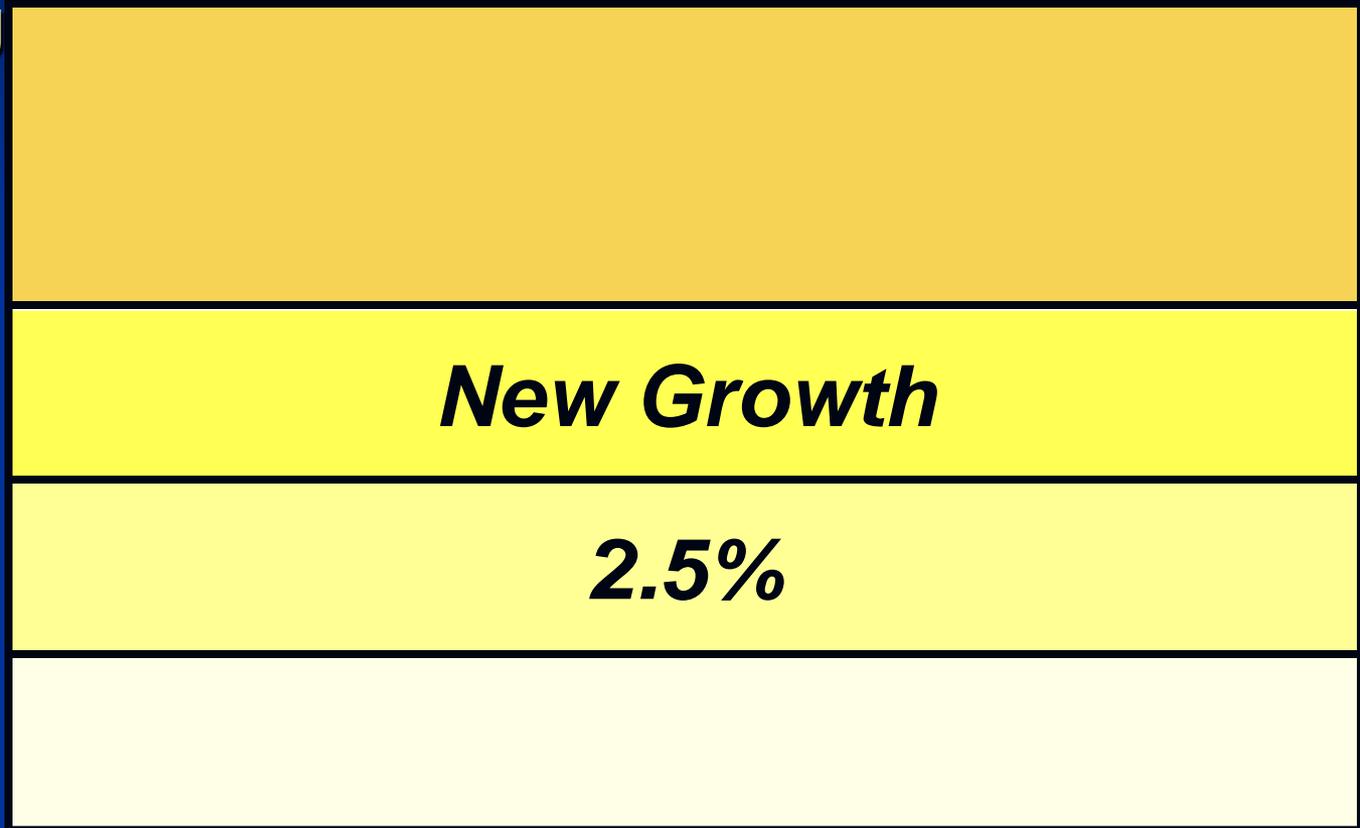
Factor 2 "New Growth"

Annual Levy Limit

Levy Ceiling

Levy Limit

Levy Limit
Base



New Growth

To Calculate the New Growth Factor

Multiply Prior Year's Tax Rate

by

Allowable Valuation Increases over Prior Year

To Illustrate Calculation of New Growth New Development



**Parcel A – Last Year
Assessed at \$50,000**



**Parcel A – This Year
Assessed at \$250,000**

\$200,000 Included in New Growth Calculation

Annual Levy Ceiling

To Calculate the
New Levy Ceiling

Begin with This Year's
Total Assessed Valuation

Multiply by 2.5%

To Illustrate Calculation of Annual Levy Limit

Levy Ceiling \$ 250 million

**Levy
Ceiling**

Assessed Value of 10 billion x 2.5% = \$250 million	
<i>Growth</i>	\$ 2.5 million
2.5%	\$ 2.5 million

**Subtotal and
Levy Limit =
\$ 105
million**

\$100 million

Levy Limit Base

Last Year's Levy Limit

Override

Levy Ceiling



New Levy
Limit



Levy Limit
Base



To Illustrate Impact of Override

This Year

\$1 million Override

**The community
can now levy
\$101 million**

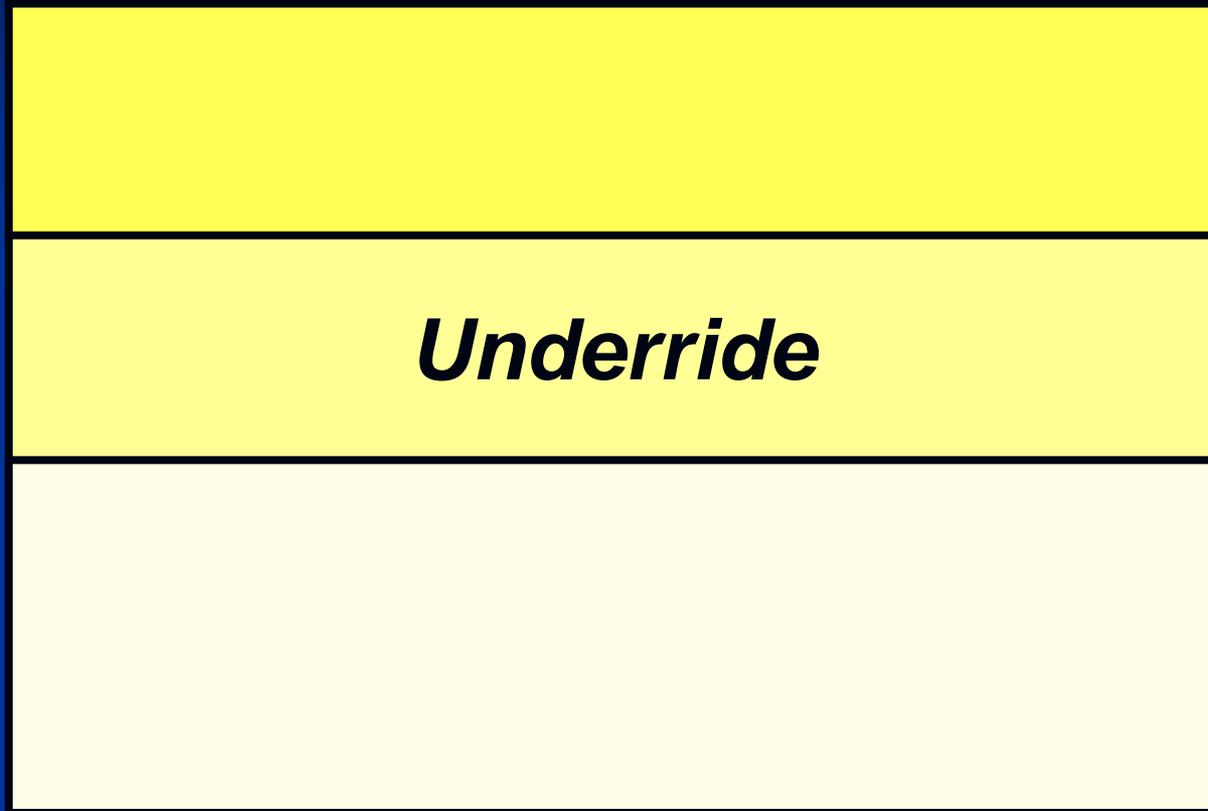
Next Year

**Levy Limit Base =
\$101 million**

Underride

Current
Levy Limit

New Levy
Limit



Exclusion

Maximum
Allowable Levy

Debt/Capital Exclusion

Levy Ceiling

New Levy Limit

New Growth

Levy Limit
Base

2.5%

To Illustrate Impact of Debt Exclusion

**Debt Exclusion approved
for 20 year loan with
annual debt service
payment of \$1,000,000**

This Year

**Levy Limit of
\$100 million**

**Community can Levy
\$101,000,000**

To Illustrate Impact of Debt Exclusion

Year 1

Levy Limit of \$100 million

\$1,000,000 Exclusion

Community can levy \$101,000,000

Year 2

**Begin with Year 1 Levy Limit
\$100 million**

PLUS - - \$1,000,000 Exclusion

Comparison of Referenda Questions

Overrides

Any Spending Purpose

Permanent

Amount Limited by Ceiling

Exclusions

Only Capital Purchases

Temporary



Debt
(Life of Bond)

Capital
(1 Year)

No Limit on the Number
Or Dollar Amount

The Maximum Levy

Maximum
Allowable Levy

Debt or Capital Exclusion

Levy Ceiling

Outlay Expenditure Exclusion

New Levy
Limit

Override

NEW GROWTH

Levy Limit
Base

2.5%

What is "Gateway"?

The Official Website of the Massachusetts Department of Revenue

Division of Local Services Gateway



OUR ORGANIZATION

- Division of Local Services
- Executive
- Bureau of Accounts
- Information Technology
- Local Assessment
- MDM/TAB
- Municipal Finance Law

Welcome to Massachusetts Division of Local Services Gateway.

DLS Gateway offers local officials an immediate way to enter data and verify submission status across all the regulatory review programs administered by Division of Local Services. The following online services are currently available:

Public Reports and Database	Services for Authorized Local Officials
<ul style="list-style-type: none">Municipalities with Approved Tax RateMunicipal Fiscal Year RecapsMunicipal Proforma RecapMunicipal Levy LimitDistricts with Approved Tax RateDistrict Fiscal Year RecapsDistrict Pro Forma RecapCity/Town Official DirectoryLA3 - Parcel SearchCorporation Book On-line Search	<ul style="list-style-type: none">Tax Rate RecapitulationSchedule A Annual Revenues & ExpendituresLA3 Real Estate SalesMiscellaneous Accounting Forms

[Gateway Help System : Tutorials, Tips, and Topics](#)

LOG IN

Enter your User Name and Password.

User Name

Password

Password is case-sensitive

System times out after 30 minutes without use. Login again to continue.

[Forgot password](#)
[Forgot user name](#)

How to Become an Authorized User?

DLS Gateway is restricted to elected and appointed municipal officials. To learn more about how to become an authorized user, please [click here](#).

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Version=11.2.0.2 , DPF Version=0.9.4672.29600

[Web Browsers](#) [Contact Us](#) [Site Policies](#)

Login Accounts – You have to be in the Local Officials Directory. Your city/town clerk can put you there.

Directory Printer Friendly | Help | My Profile | Logout

Person/Position Information Logged In: David L Davies

Jurisdiction: **Yarmouth** Department: **Assessors**

Person/Position	Official Phone Information
Position Title: Deputy Assessor	Main Phone: 508-398-2231 Ext. 222
Funct. Role: Assessment Director	Alt. Phone: Ext.
Salutation: Mr.	Fax: 508-398-2365
First Name*: Matthew	Cell Phone:

Directory Tree - Click on an item to view the details.

- Yarmouth
 - Assessors
 - Assessor - James Carroll
 - Assessor - William Lionetta
 - Assessor - Joseph Sullivan
 - Deputy Assessor - Matthew Zuro...
 - City/Town Clerk
 - Town Clerk - Jane Hibbert

An accurate email here means you will get important notifications, immediately

Address 1*: Assessors Office	Official Website <input checked="" type="radio"/> Unofficial Website <input type="radio"/>
Address 2: Town Hall	Official Email (click here to send)
Address 3: 1146 Route 28	mzurowick@yarmouth.ma.us
City*: South Yarmouth	
State: MA Zip*: 02664 - 4492	

Personal Address Information

Personal Address Information	Personal Phone Information
Address1:	Main Phone: Ext.
Address2:	Alt. Phone: Ext.

Directory Tree

- Town Collector - Shirley Sprag...
- Data Processing/Mis/It
 - Director Of IT - Shawn MacInne...
- Emergency Management
 - Emergency Management Director .
- Engineer
 - Town Engineer - Rick DeMello
- Finance Director
 - Asst Town Accountant - Mimi El...
 - Finance Director - Sue Milne

'Who can do what?' is a local decision

trict Taxrate | Schedule A | LA3 | Misc Forms | MDM | Directory | Legal | Other Apps | Corp Book | Security | Admin

User Maintenance

Printer Friendly | Help | My Profile
Logged In: David L. Davies

Login Modification

TOPSFIELD

Jurisdiction:

Inactive users in Person dropdown are indicated by **SM**.

Person: Department:
User Name: Position:
Password: Confirm Password:
Active:

Modules/Sub-Modules	Permissions
DIRECTORY-ELECTION REPORTS	<input checked="" type="radio"/> None <input type="radio"/> Allow
DIRECTORY-LOCAL OFFICIALS DIRECTORY	<input type="radio"/> None <input checked="" type="radio"/> Allow (specify department access below)
DISTRICT-TAXRATE-FORMS	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Save <input type="radio"/> Submit <input type="radio"/> Sign Only
DISTRICT-TAXRATE-REPORTS	<input checked="" type="radio"/> None <input type="radio"/> Read
LA3-CERTIFICATION-PROCESS	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Save <input type="radio"/> Submit <input type="radio"/> Sign Only
LA3-EQV-PROCESS	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Save <input type="radio"/> Submit <input type="radio"/> Sign Only
LA3-UPLOAD-PROGRAM	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Save <input type="radio"/> Submit <input type="radio"/> Sign Only
LICENSEE	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Allow
MISC-FORMS	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Save <input type="radio"/> Submit <input type="radio"/> Sign Only
MISC-FORMS-LAND OF LOW VALUE	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Save <input type="radio"/> Submit <input type="radio"/> Sign Only
MISC-PROPERTY-TAX-EXEMPTIONS	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Save <input type="radio"/> Submit <input type="radio"/> Sign Only
PROVIDER	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Allow
SCHEDULE-A	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Save <input type="radio"/> Submit <input type="radio"/> Sign Only
SCHEDULE-A-REPORTS	<input checked="" type="radio"/> None <input type="radio"/> Read
SECURITY/SYSTEM ADMIN	<input checked="" type="radio"/> None <input type="radio"/> Allow
TAXRATE-BLA	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Save <input type="radio"/> Submit <input type="radio"/> Sign Only
TAXRATE-BOA	<input checked="" type="radio"/> None <input type="radio"/> Read <input type="radio"/> Save <input type="radio"/> Submit <input type="radio"/> Sign Only
TAXRATE-REPORTS	<input checked="" type="radio"/> None <input type="radio"/> Read

Local Official's Directory-Edit Capability

Provide access to this user to edit personnel in **ALL** Departments. New departments added will be assigned automatically.

Who can see the data I enter?

By Policy:

When you just “Calculate & Save” data, it’s NOT public



Calculate & Save

When you “Submit” data, it’s public but not readily available



Submit

When data is “Approved” by DLS, it’s public and available on the DLS website in various forms



Approve

Electronic Signatures – intentionally flexible

- Officials need a directory entry, login account, and permission to sign if they want to sign individually.
- Under certain circumstances, individuals can sign “on behalf of” others by commenting in memo box
- Rules of ordinary signatures apply to electronic versions – don’t sign for others if unauthorized

Signatures

David L Davies, IT Director, Dls, 617-626-2383

6/24/2008 12:39 PM

(Board of Assessors)

(Date)

Comments:

On behalf of Mary Smith whose signature was faxed.

MDM-1
Status: MDM-1 is FORM APPROVED
ASHBURNHAM 2011
Jurisdiction: Ashburnham - 011 Fiscal Year: 2011

Clause	Type	Number of Exemptions Granted	Tax De Abat Exem
17	Surviving Spouses, minors or persons 70 years or over	0	
17C	Surviving Spouses, minors or persons 70 years or over	0	
17C 1/2	Surviving Spouses, minors or persons 70 years or over	0	
17D	Surviving Spouses, minors or persons 70 years or over	7	
18	Hardship		
18A	Deferred taxes		
22(a-f)	Veterans		
Para	Paraplegics & surviving spouses of paraplegic		
22A	Veterans & surviving spouses		
22B	Veterans & surviving spouses		
22C	Veterans & surviving spouses		
22D	Surviving spouse		
22E	Veterans & surviving spouses		
37	Blind		
37A	Blind		
41	Certain elderly persons 70 years of age or over		
41B	Certain elderly persons 70 years of age or over		
41C	Certain elderly persons 70 years of age or over		
41C 1/2	Certain elderly persons 70 years of age or over		
41A	Deferred taxes -- persons 65 years of age or over		
42	Surv. spouses		

LA3 Search & Update
LA3 Search & Update
Status: LA-3 INTERIM YEAR ADJ : FORM APPROVED
LA-4-15 : FORM APPROVED

Levy Limit
Final Tax Rate Set

Status: FORM APPROVED
UPTON 2013
Jurisdiction: Upton - 303
Fiscal Year: 2013

Print

Sale Date To: (mm/dd/yyyy)
Sale Price To: 0
Seller Name: []

Time Trend Only: []

If it's submitted to DLS, it's probably done in Gateway

Prior Yr ASR	Current Yr ASR	Current Yr ASRAV/TSP	TA Flag	Code Review Flag	Appraisal	Comment
0.00	0.01	0.01	0.01			
0.01	0.01	0.01	0.01			
1.71	1.65	1.65				
0.08	0.07	0.07				
1.33	2.50	2.50				
1.49	1.34	1.34				
4.86	4.30	4.30				
0.20	1.23	1.23				

Community Preservation Surcharge Report

CP1 - Due September 15

Status: FORM SUBMIT
UPTON 2012
Jurisdiction: Upton - 303 Fiscal Year: 2012

Surcharge %	3
Total Surcharge Committed to Collector for FY	319,908.69
Current Yr Surcharge Abatements/Exemptions	3,530.45
Prior Yr Surcharge Abatements/Exemptions	77.91
Net Surcharge Raised for FY	316,300.33

9/10/2012 4:32 PM
Signatures
Completed by: Tracey Tardy, Assistant Assessor, Upton, 508-529-1002
(Date)
(Board of Assessors)
Comments: Submitted under authorization of the Board of Assessors. Signed copy on file

III. TO CALCULATE THE FY 2013 MAXIMUM ALLOWABLE LEVY
A. FY 2013 Levy Limit from II.
B. FY 2013 Debt Exclusion
C. FY 2013 Capital Gains Tax
D. FY 2013 Levy Limit

14,114,038
23,461,000
14,114,038
13,092,880

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Logged In: David L. Davies

PROPERTY DEVELOPER	ADDRESS	PARCEL ID	CLASS	ASSESSOR	AREA	VALUATION	ASR	ASRAV	TSP	TA	Code	Review	Appraisal	Comment
WESTERN ST	031 P	031 P	279,000	476,500	459,900	279,000	1.71	1.65	1.65					
LANNON DANIEL & LORE	WEST RIVER ST	132 G	348,000	29,200	23,400	348,000	0.08	0.07	0.07					
ANDERSON GREGORY & PENELOPE	HOWARTH DR	130 A	175,000	232,700	438,000	175,000	1.33	2.50	2.50					
MOY EDWIN,	CHURCH ST	104 S	149,000	221,200	199,700	149,000	1.49	1.34	1.34					
PROSPECT PRIMES DEVELOPMENT CO, UMANO MICHAEL TRUSTEE	GROVE ST	130 D	70,000	340,300	301,100	70,000	4.86	4.30	4.30					
WARREN ST	132 O	132 O	375,000	74,600	459,500	375,000	0.20	1.23	1.23					

Report in Whole Dollars - Omit Cents

Item description	Outstanding July 1, 2011 (a)	Issued this Fiscal Year (b)	Retired this Fiscal Year (c)	Outstanding June 30, 2012 (d)	Interest this Fiscal Year (e)
AGENERAL OBLIGATION BONDS					
BUILDINGS	1,939,000		175,000	1,764,000	88,331
DEPARTMENT EQUIPMENT	0			0	
SCHOOL BUILDINGS	0			0	
SCHOOL - ALL OTHER	0			0	
SEWER	2,240,399		271,300	1,969,099	
SOLID WASTE	0			0	
OTHER INSIDE LIMIT	1,281,000	1,701,000	125,000	2,857,000	56,231
TOTAL INSIDE DEBT LIMIT	5,460,399	1,701,000	571,300	6,590,099	144,562
OUTSIDE DEBT LIMIT					
AIRPORT	0			0	
HOSPITAL	0			0	
ELECTRIC	0			0	
GAS	0			0	
SCHOOL BUILDINGS	0			0	
SEWER	0			0	
SOLID WASTE	220,008		7,425	212,583	9,627
WATER	1,114,992		37,575	1,077,417	48,717
OTHER OUTSIDE LIMIT	0			0	
TOTAL OUTSIDE	1,335,000	0	45,000	1,290,000	58,344
TOTAL LONG TERM DEBT	6,795,399	1,701,000	616,300	7,880,099	202,906
B.REVENUE AND NONGUARANTEED BONDS	0	0	0	0	0
C.SHORT TERM DEBT	0	0	0	0	0
TAX ANTICIPATION	0	0	0	0	0

LA13 Statute
BOA Comparison
Form Approvals
TR. Non Approvals
TR. Approvals
New Growth Rate Status
Tax Rate Summary
BLA - LA7
BLA - Chap 200
LA - Chap 3
Submission

502
503
504, 550-552
505
506
508
TOTALS
4,060 545,555,920

Regional Assessor, 4100

What happens at DLS after you submit – automatic workflow notifications

Dashboard



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List of events in specified time span

Logged In: Donna Demirai

From To Date

Show All Active Items only

Click on a column heading to sort

161 records found

Display of Activities sorted by Activity Date in Descending Order

Jurisdiction	Year	Application	Process	Type of Activity	Inactive?	Activity Date	FORM DOC
Agawam	2008	LA-3	CI Ratio	FORM APPROVED	<input type="checkbox"/>	5/16/2008 2:23:24 PM	Open None
Amesbury	2008	LA-3	CI Ratio	FORM APPROVED	<input type="checkbox"/>	5/16/2008 2:13:25 PM	Open None
Goose Pond Restoration	2009	DISTRICT TAXRATE	DISTRICT-LA4	FORM ENTERED	<input type="checkbox"/>	5/16/2008 10:47:29 AM	Open None
Devens (Mass Development Finance)	2008	TAX RATE	BLA-LA5	FORM SUBMIT	<input type="checkbox"/>	5/15/2008 1:28:01 PM	Open None
Devens (Mass Development Finance)	2008	TAX RATE	BOA DE-1	FORM SUBMIT	<input type="checkbox"/>	5/15/2008 1:26:59 PM	Open None

What can go wrong?

- Strange error messages
- Necessary form approval sequence
- Web applications time out with no activity - Gateway times out after 35 minutes

Firewall error – report error id number to DLS

DLS Gateway Traffic Shield Error

Request is not allowed.

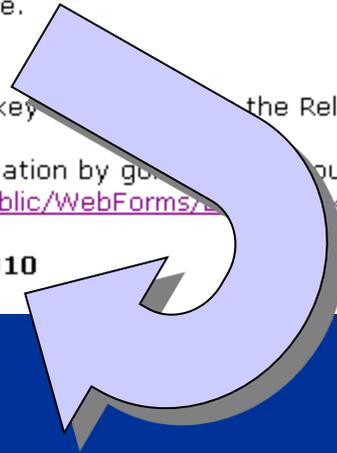
This may have happened for one of the following reasons:

1. You manually typed a non-existent URL.
2. You chose not to repost form data. If you are asked whether to repost form data please answer Yes.
3. You attempted to access an outdated page.
4. The page is cached on your browser.

Try pressing Back and then hold down the Shift key and click the Reload button to reload the page.

If this doesn't fix the problem re-enter the application by going to our home page at <https://dlsgateway.dor.state.ma.us/gateway/Public/WebForms/Default.aspx>.

Your error id is: **DLSGW 12511483622965939910**



Who Do You Call? DLS IT Support 617-626-2350

RESERVES AND FREE CASH

Developing Reserve Policy

- Reserve Fund
- Stabilization Funds
- Free Cash

Free Cash Definition

- Unrestricted and available funds for appropriation
- Certified as of July 1 based on the June 30 balance sheet
- Cannot be appropriated until it is certified
- Unappropriated balance expires on June 30



Generating Free Cash

- Free cash certified > free cash appropriated
- Actual revenues > budgeted revenues
- Budgeted expenditures > actual expenditures and encumbrances
- Outstanding property taxes prior years > outstanding property taxes current year

BOA Review Process

- **June 30 balance sheet (all funds)**
- **Reconciliation of cash & receivables**
- **Deficits that impact free cash**
 - **Illegal appropriations**
 - **Unreimbursed overdrawn grants**
- **Deficits that have no impact on free cash, but must be raised in the tax rate**
 - **Legal appropriations**
 - **Revenue deficits**
 - **Court judgments**
 - **Overlay deficits**

Basic Free Cash Formula

- + Undesignated FB or Surplus Revenue**
 - Accounts Receivables**
 - Illegal Deficits**
 - + Deferred Revenues**
-

= FREE CASH

SETTING THE TAX RATE

II. Amount to be raised

\$ 3,199,400

II. Amount to be raised

3. Final court judgments	_____	_____
4. Total overlay deficits of prior years	_____	_____
5. Total cherry sheet offsets (see cherry sheet 1-ER)	_____	\$3,300
6. Revenue deficits	_____	_____
7. Offset receipts deficits Ch. 44, Sec. 53E	_____	_____
8. Authorized Deferral of Teachers' Pay	_____	_____
9. Snow and Ice deficit Ch. 44 Sec. 31D	_____	\$1,700
10. Other (specify on separate letter)	_____	_____
TOTAL IIb (Total lines 1 through 10)	_____	\$5,000
IIc. State and County Cherry Sheet Charges (C.S. 1-EC)	_____	\$4,500
IId. Allowance for abatements and exemptions (overlay)	_____	\$31,500
IIe. Total amount to be raised (Total IIa through IId)	_____	\$3,240,400

III. Estimated receipts and other revenue sources

III. Estimated receipts and other revenues sources

TOTAL IIIa	_____	\$318,500
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (Page 3, col. (b), Line 23)	_____	\$202,900
2. Offset Receipts (See Schedule A-1)	_____	\$10,000
3. Enterprise Funds (See Schedule A-2)	_____	\$676,500
4. Community Preservation Funds (See Schedule A-4)	_____	_____
TOTAL IIIb	_____	\$889,400
IIIc. Revenue sources appropriated for particular purposes		
1. Free Cash (Page 4, col. (c))	_____	\$26,000
2. Other available funds (Page 4, col. (d))	_____	\$46,500
TOTAL IIIc	_____	\$72,500
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free Cash ... appropriated on or before June 30, 2012	_____	_____
b. Free Cash ... appropriated on or after July 1, 2012	_____	_____
2. Municipal light source	_____	_____
3. Teachers' pay deferral	_____	_____
4. Other Source: _____	_____	_____
TOTAL IIId	_____	08/31/2012 _____
IIIe. Total estimated receipts and other revenue sources (Total IIIa through IIId)	_____	\$1,280,400
IV. Summary of total amount to be raised and total receipts from all sources		

IV. Summary of total amount to be raised and total receipts from all sources

d. Total receipts from all sources (total IVb plus IVc) _____ \$3,240,400

A sample of this form can be found in Exercise 2 of your manual

Certification of Appropriations and Source of Funding

City/Town Council or Town Meeting Dates	FY *	Total Appropriations of Each Meeting	** From Raise and Appropriate (Tax Levy)	From Free Cash See B-1	From Other Available Funds See B-2	From Offset Receipts (See A-1), Enterprise Funds (See A-2) or Community Preservation Fund (See A-4)	*** Revolving Funds See A-3	Borrowing Authorization
STM 4/26/2012	2012	\$52,500	\$	\$6,000	\$46,500	\$	\$	\$
ATM 4/26/2012	2013	\$3,146,900	\$2,440,400	\$20,000	\$0	\$686,500	\$12,000	\$400,000
Totals		\$3,199,400	\$2,440,400	\$26,000	\$46,500	\$686,500		
		Must Equal Cols. (b) thru (e)						

* Enter the fiscal year to which the appropriation relates, i.e., fiscal year 2012 or fiscal year 2013.

** Appropriations included in column (b) must not be reduced by local receipts or any other funding source. Appropriations must be entered in gross to avoid a duplication in the use of estimated or other sources of receipts.

*** Include only revolving funds pursuant to Chapter 44, Section 53E1/2

I hereby certify that the appropriations correctly reflect the votes taken by Town Meeting / City Council.

Dana
City/Town

31-Aug-12
Date

John Doe
Clerk

617-626-1234
Tel. No.

A sample of this form can be found in Exercise 2 of your manual

II. Amount to be raised

II. Amount to be raised

IIa. APPROPRIATIONS (col. (b) through col. (e) from Page 4)		\$ \$3,199,400
IIb. OTHER AMOUNTS TO BE RAISED		
1. Amounts certified for tax title purposes		
2. Debt and interest charges not included on Page 4		
3. Final court judgments		
4. Total overlay deficits of prior years		
5. Total cherry sheet offsets (see cherry sheet 1-ER)	\$3,300	
6. Revenue deficits		
7. Offset receipts deficits Ch. 44, Sec. 53E		
8. Authorized Deferral of Teachers' Pay		
9. Snow and Ice deficit Ch. 44 Sec. 31D	\$1,700	
10. Other (specify on separate letter)		
TOTAL IIb (Total lines 1 through 10)		\$5,000
IIc. State and County Cherry Sheet Charges (C.S. 1-EC)		\$4,500
IId. Allowance for abatements and exemptions (overlay)		\$31,500
IIE. Total amount to be raised (Total IIa through IId)		\$3,240,400

A sample of this form can be found in Exercise 2 of your manual

III Estimated receipts and other revenue sources

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State

✓	1. Cherry sheet estimated receipts (C.S. 1-ER Total)	\$318,500	
✓	2. Massachusetts school building authority payments	\$0	
TOTAL IIIa			\$318,500

IIIb. Estimated receipts - Local

✓	1. Local receipts not allocated (Page 3, col. (b), Line 23)	\$202,900	
✓	2. Offset Receipts (See Schedule A-1)	\$10,000	
✓	3. Enterprise Funds (See Schedule A-2)	\$676,500	
✓	4. Community Preservation Funds (See Schedule A-4)		
TOTAL IIIb			\$889,400

IIIc. Revenue sources appropriated for particular purposes

✓	1. Free Cash (Page 4, col. (c))	\$26,000	
✓	2. Other available funds (Page 4, col. (d))	\$46,500	
TOTAL IIIc			\$72,500

IIIId. Other revenue sources appropriated specifically to reduce the tax rate

	1a. Free Cash ... appropriated on or before June 30, 2012		
	b. Free Cash ... appropriated on or after July 1, 2012		
✓	2. Municipal light source		
✓	3. Teachers' pay deferral		
✓	4. Other Source: _____		
TOTAL IIIId		08/31/2012	

IIIe. Total estimated receipts and other revenue sources

(Total IIIa through IIIId)	\$1,280,400
----------------------------	-------------

A sample of this form can found in Exercise 2 of your manual

IV. Summary of Total Amount to be Raised and Total Receipts from all Sources

IV. Summary of total amount to be raised and total receipts from all sources

a. Total amount to be raised (from IIe)		<u>\$3,240,400</u>
b. Total estimated receipts and other revenue sources (from IIIe)	\$1,280,400	
c. Total real and personal property tax levy (from Ic)	\$1,960,000	
d. Total receipts from all sources (total IVb plus IVc)		<u>\$3,240,400</u>

A sample of this form can be found in Exercise 2 of your manual

LOCAL RECEIPTS NOT ALLOCATED *

	(a) Actual Receipts Fiscal 2012	(b) Estimated** Receipts Fiscal 2013
→ 1 →1. Motor vehicle excise	\$127,000	\$125,000
→ 2		
→ 3. Penalties and Interest on Taxes and Excises	\$22,400	\$16,400
→ 4. Payment in Lieu of Taxes (Including 121As)		
5. Charges for services -- water		
6. Charges for services -- sewer	0,400	\$8,500
7. Charges for services -- hospital		
8. Charges for services -- trash disposal	8,600	\$8,000
11.		
12. Departmental Revenue - Schools		
13. Departmental Revenue - Libraries		
14. Departmental Revenue - Cemeteries		
15. Departmental Revenue - Recreation		
16.	6,000	\$5,000
17. 12. Departmental revenue -- schools	0,300	\$15,000
18. 13. Departmental revenue -- libraries		
→ 19. 14. Departmental revenue -- cemeteries	4,400	\$10,000
→ 20. 15. Departmental revenue -- recreation	2,100	\$15,000
→ 21.		
22. Miscellaneous Non-Recurring (please specify)		
23. TOTAL	\$ 232,500	\$ 202,900

+ or - 10%

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the fiscal 2013 tax rate recapitulation form by the City or Town Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

31-Aug-12
Date

Mary Smith
Accountant/Auditor

508-626-1234
Tel. No.

* Do not include receipts in columns (a) or (b) that were voted by the City/Town Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation must be submitted to support increases/decreases of estimated receipts to actual receipts.

→ Written documentation should be submitted to support increases/decreases of FY2012 estimated receipts to FY2013 estimated receipts to be used in calculating the municipal revenue growth factor.

A sample of this form can be found in Exercise 2 of your manual

SUBTOTAL					

MUST EQUAL IC

Board of Assessors of _____
City or Town _____ Date _____ Tel. No. _____

1. _____ 2. _____ 3. _____

Do Not Write Below This Line - For Department of Revenue Use Only

Total Amounts Raised
less state aid
less estimated receipts
less available funds
Tax Levy \leq Maximum allowable levy

Approved by

Comptroller of Revenue

For Review

The Tax Rate Formula is...

$$\text{Tax Rate} = \frac{\text{Tax Levy}}{\text{Assessed Value}} \times 1,000$$