



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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Gateway Modernization Features Streamlined Processes and Improved Notification

Kirsten Shirer - Information Technology Unit Director

Last fall, we gave you [a quick look at the Gateway Modernization initiative](#), now in its second year. Sometime this month (exact date to be determined), we'll be rolling out our largest release to date, Release 3, which includes upgrades to many of our most important modules: Tax Rate (BLA and BOA forms), District Tax Rate, LA3 Sales and Interim Year Review, Certification, Property Tax Exemptions, Year-End Accounting, and Land of Low Value.

We've been appearing at many municipal association meetings recently, trying to get the word out about the upcoming changes. If you haven't attended one of our presentations, here is a summary of what you can expect in the "new and improved Gateway."

Improved System Messages

When entering lots of data, mistakes happen. In the past, Gateway hasn't always given users enough information to know where the mistakes are. Sometimes data that doesn't meet requirements slips through the submission process and isn't caught until DLS field advisors or legal staff do their data reviews. Enhancing and improving the data validations are major parts of the Modernization, so you will notice a lot more feedback from Gateway when entering, saving and submitting data. Catching and correcting mistakes earlier in every process - before submission in most cases - will result in fewer problems and delays later in the process.

Gateway messages will now fall into three main categories: Errors, Warnings and Information. Errors will appear in red text with a big red "X" icon and will stop a process from continuing. Warnings will appear with a black and yellow icon that indicates the need for some kind of action, either on the user's part (like uploading supporting documentation) or on DLS's part (like overriding a form). Basic information will appear next to a blue "i" icon. All messages will appear at the top of each form, so you'll see them right away.

Error	Form LEVY LIMIT has NO STATUS FOUND status, cannot submit or approve TAXRATE RECAP
Error	TaxRate Recap Page 1 Part Ia Total amount to be raised is zero OR Part Ib Total estimated receipts and other revenue sources is zero OR Part Ic Tax levy is zero
Error	Levy Limit - has hit the Levy Ceiling, Part IIe Levy Limit amount \$11,023,164.00 greater than or equal Part III Levy Limit Ceiling \$0.00. Difference = \$11,023,164.00
Warning	DE-1 : Vote Date: 03/01/2000 Purpose: High School. Col (c) Date of original issuance note/bond per purpose(s) 09/15/2005 must be on or before Col (a) Ballot Vote Date 03/01/2000
Warning	DE-1 : Vote Date: 06/07/2005 Purpose: Town Hall Renovations. Col (c) Date of original issuance note/bond per purpose(s) 07/01/2008 must be on or before Col (a) Ballot Vote Date 06/07/2005
Warning	DE-1 : Vote Date: 05/01/2004 Purpose: Public Safety Building. Col (c) Date of original issuance note/bond per purpose(s) 07/01/2008 must be on or before Col (a) Ballot Vote Date 05/01/2004
Warning	DE-1 : Vote Date: 12/16/2010 Purpose: School Construction. Col (c) Date of original issuance note/bond per purpose(s) 01/23/2014 must be on or before Col (a) Ballot Vote Date 12/16/2010
Information	DE-1 : Vote Date: 03/01/2000 Purpose: High School Date of Issue: 09/15/2005 Temp or Perm: P Prior Year Net Excluded Debt Service: \$251,329.00 : Col (f) Prior Year Gross Debt Service Expended \$0.00 - Col (e) Prior Year Net Excluded Debt Service \$251,329.00 does not equal Col (h) Prior Year Reimbursement/Adjustment \$0.00. Difference = (\$251,329.00)
Information	DE-1 : Vote Date: 06/07/2005 Purpose: Town Hall Renovations Date of Issue: 07/01/2008 Temp or Perm: P Prior Year Net Excluded Debt Service: \$225,113.00 : Col (f) Prior Year Gross Debt Service Expended \$0.00 - Col (e) Prior Year Net Excluded Debt Service \$225,113.00 does not equal Col (h) Prior Year Reimbursement/Adjustment \$0.00. Difference = (\$225,113.00)

(To view this graphic in a larger format, [click here](#).)

Multiple Document Upload

To reduce the need to fax or email supporting documentation required by DLS, you will be able to upload any kind of file directly to the Gateway form it relates to. Need to provide DLS with more than one document? No problem. You can upload multiple files. One tip for smoother uploads: keep the file names short and simple. Web browsers often have trouble with file names that are overly long or that contain special characters. Use short names consisting of only letters and numbers, and you'll rarely have a problem uploading, downloading or deleting a file in Gateway.

Simplified Processing

DLS staff in all bureaus identified many ways to make our Gateway forms and processes simpler and easier to use. Two examples are:

- **LA3 Submission:** It's no longer necessary to copy and paste data from an LA3 Sales spreadsheet into a box on the Gateway LA3 Upload form. You simply upload the LA3 Excel file itself. And instead of having two LA3 formats (one for certification years and one for the interim years), there will now be a single LA3 format for all years. (Excel files must be in Excel 2010 or higher format; the older *.xls format will not upload.)
- **Land of Low Value:** This process was redesigned from the ground up to reduce the number of steps for assessors, treasurers and DLS legal staff. More data validations will help correct errors early in the process, and it will be much easier to back up a step when necessary.

Signatures

Forms will still be signed electronically by checking the Signature checkbox but instead of leaving multiple blank lines on every form as

placeholders for signatures, we've recaptured the space by making signatures a pop-up box. To sign a form: check the Signature checkbox, add a comment if you wish, then click Sign. Your signature will appear on the form, and another checkbox will appear for an additional signature.

The screenshot shows a web application interface. At the top, there is a header "Current Documents - upload new documents". Below this is a table with a "Name" column and a "No documents to display." message. To the left, there is a "Signatures" section for the "Board of Assessors" with a checkbox "Check to add signature" and buttons "Save", "Submit", and "Print". Below this are links: "Status of Tax Rate Forms", "Insert Tracking Action", "View Last Tracking Action", and "View Last Updated By". On the right, an "Apply Signature" pop-up box is open, displaying the user's name "Kirsten Shirer, IT Director, DLS, shirer@dor.state.ma.us 413-784-1000 | 3/30/2016 3:16 PM", a confirmation question "Are you sure you want to sign this form?", a "Comment" input field, and "Sign" and "Cancel" buttons.

DLS staff and managers have been appearing at many recent municipal association meetings to share our excitement about Gateway's new features. We're currently planning additional outreach programs, so watch your email for more information.

Interested in an early look at Tax Rate, Land of Low Value or Year-End Accounting forms? Please contact Kirsten Shirer, Director of Information Technology, for details on participating in a focus group contact shirer@dor.state.ma.us or (413) 452-3988. If you're a municipal official who wouldn't mind coming to one of DLS' three offices, we'd love to give you a tour through a modernized and improved DLS Gateway.

A Review of Multiple Tax Rates across Massachusetts

Susan Whouley - Bureau of Accounts Analyst

In 1974, the Massachusetts Supreme Judicial Court held that the Commissioner of Revenue had both the "power and the duty to direct local assessors" to maintain full and fair cash valuations. [Town of Sudbury v. Commissioner of Corporations and Taxation, 366 Mass. 558, 569](#). After this decision, because the Massachusetts Constitution required that property taxation be "proportional and reasonable" and prohibited the imposition of taxes upon one class or persons or properties at a different rate from that which is applied to other classes, many predicted a property tax burden shift from business to residential properties. [Mass. Const. Pt. II, ch. 1, sec. 1, art. 4; Pt. I Declaration of Rights, art. 10](#).

In 1978, however, voters approved an amendment to the

Massachusetts Constitution that averted a wholesale shift of the tax burden to residential properties. The amendment authorized the Legislature to classify real property into as many as four classes. [Mass. Const. Amend. Article 112](#). In 1979, the General Court adopted legislation that provided for the use of differential rates, provided a community was certified as assessing property at full and fair cash value. [St. 1979, c. 797](#). The determination to implement differential tax rates is made by local option. In effect, the property tax burden could then be shifted to the business classes. [MGL c. 59, sec. 2A\(b\)](#).

Shifting the Property Tax Burden

Boards of Selectmen, Town Councils, and City Councils with approval of Mayors in communities assessing property at full and fair cash value must annually hold a public hearing ("classification hearing") to determine the percentage of the tax levy to be paid by each class of taxable property. [MGL c. 40, sec 56](#). This determination is concluded by adoption of a residential factor.

The residential factor governs how much the Residential and Open Space (RO) classes' property tax burden may decrease and, consequently, how much the Commercial, Industrial and Personal Property (CIP) classes' property tax burden may increase.

Adopting a residential factor of "1," for example, (also called 100%), results in taxation of all property at the same rate. Adopting a factor less than "1" to as low as the legal minimum results in an increasingly greater tax burden shift from the RO classes to the CIP classes.

Determining the Residential Factor

For the practitioner, calculating a residential factor within legal limits is best accomplished by using Gateway. Completing the LA-4 (Assessment/Classification form) also completes the LA-7 (Minimum Residential Factor Computation form) and the Chapter 200 form (Calculation of the Lowest Possible Residential Factor) and will provide the user with all the needed information.

Once these forms are completed, Gateway's LA-5 Options and Certification can produce a Table with information similar to the one below. The residential factor percentages shown in *Table 1* are reflective of this community's assessed values by class. In this case, provided the percentage does not exceed any legal limit (see the Chapter 200 form), an intended property tax burden shift from RO to CIP of 150% requires a residential factor of 92.0207 to be voted. For a 175% shift, a residential factor of 88.0311 must be voted.

Table 1

	Residential Factor	R/O Share of Levy	CIP Share of Levy	R/O Tax Rate	CIP Tax Rate
100%, No Shift	100.0000	86.2377	13.7623	17.93	17.93
125%	96.0104	82.7972	17.2028	17.21	22.41
135%	94.4145	81.4209	18.5791	16.93	24.21
150%	92.0207	79.3566	20.6434	16.47	26.89
165%	89.6270	77.2922	22.7078	16.07	29.58
175%	88.0311	75.9160	24.0840	15.78	31.38

Source: DLS Databank

Boards of Selectmen, Councils and Mayors often decide upon a residential factor by reviewing the factors shown in *Table 1* as well as by listening to advice from their Board of Assessors and other participants at the hearing.

Table 2 shows the number of cities and towns (including any "city known as the town of") that have and have not shifted the property tax burden for selected fiscal years and for fiscal years since FY2012. *Table 2* shows that:

- The majority of Massachusetts cities shifted, while the majority of towns did not.
- In the aggregate, most cities and towns did not shift.

The numbers each fiscal year have remained constant.

Table 2

	FY2004	FY2008	FY2012	FY2013	FY2014	FY2015	FY2016
No Shift - Cities	11	11	13	13	13	13	13
No Shift - Towns	237	232	230	228	228	228	226
Subtotal - No Shift Cities and Towns	248	243	243	241	241	241	239
Shift - Cities	40	42	42	42	42	42	42
Shift - Towns	63	66	66	68	68	68	67
Subtotal - Shift Cities and Towns	103	108	108	110	110	110	109
Total	351	351	351	351	351	351	348

Source: DLS Databank

Most cities and towns are allowed by law to shift up to 150% of the property tax burden; some are allowed to shift up to 175%*. This is commonly known as the CIP shift. For cities and towns that adopted the shift, *Table 3* shows how many did so by the percentage they chose. Notice that at least one-half of those that chose to shift did so greater than 150%.

Table 3

Shift %	2012		2013		2014		2015		2016	
	Cities	Towns	Cities	Towns	Cities	Towns	Cities	Towns	Cities	Towns
less than 110	1	7	1	6	1	4	1	4	1	4
110 to 120	0	6	0	8	0	10	1	9	1	6
121 to 130	1	10	1	11	1	10	0	12	0	13
131 to 140	0	7	2	7	4	8	3	8	3	9
141 to 150	6	14	5	13	4	12	3	8	2	7
151 to 175	34	22	33	23	32	24	34	27	35	28
Total Cities	42		42		42		42		42	
Total Towns		66		68		68		68		67
Total	108		110		110		110		109	

Source: DLS Databank

Table 4 shows how much in tax dollars cities and towns have shifted from RO to CIP for selected fiscal years and then since FY2012. Since FY2004, the total dollar amount shifted has increased in total by about 52%, since FY2012 by 16%, and from FY2015 by about 4%.

Table 4

	2004	2008	2012	2013	2014	2015	2016
Cities	\$735.7	\$768.2	\$959.2	\$994.1	\$1,035.9	\$1,070.9	\$1,112.4
Towns	\$204.1	\$233.9	\$272.7	\$285.0	\$293.4	\$306.4	\$317.2
Total	\$939.8	\$1,002.1	\$1,231.9	\$1,279.0	\$1,329.3	\$1,377.3	\$1,429.6

Source: DLS Databank

Table 5 shows how much on a percentage basis the property tax burden for RO and CIP has changed for selected fiscal years and then since FY2012. The Table shows that on a non-shifted basis, the RO vs CIP is about 80%/20% for these fiscal years. On a shifted basis, the percentages are about 70%/30% for these fiscal years. Generally, this reveals a percentage shift of about 150% (20% CIP x 150% shift = 30% CIP).

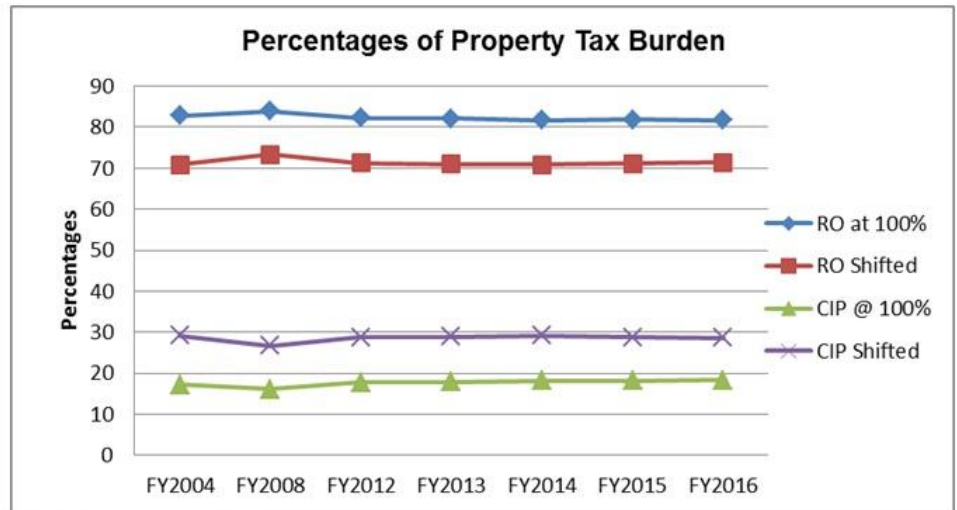
Table 5

Percentages of Property Tax Burden							
On a Non-Shifted Basis							
	FY2004	FY2008	FY2012	FY2013	FY2014	FY2015	FY2016
RO	82.84	83.89	82.28	82.08	81.78	81.88	81.73
CIP	17.16	16.11	17.72	17.92	18.22	18.12	18.27
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00
On a Shifted Basis							
	FY2004	FY2008	FY2012	FY2013	FY2014	FY2015	FY2016
RO	70.88	73.31	71.23	71.04	70.89	71.17	71.35
CIP	29.12	26.69	28.77	28.96	29.11	28.83	28.65
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: DLS Databank

Graph 1 shows the information from Table 5 in a different light. What

may be seen more clearly in the *Graph* is the CIP having been shifted less from FY2004 to FY2008, in part reflective of Chapter 3 of 2004 explained in the footnote at the end of this article.



Source: DLS Databank

Advice for Practitioners

The information shown in *Table 1* for your city or town is available in Gateway by entering your community's information in the forms noted prior to the *Table*. It's the easiest way to understand how the residential factor works, the CIP shift, and the legal limits in the calculation.

*[Chapter 3 of 2004](#) temporarily expanded the maximum CIP shift on an annual declining basis from FY2004 (200%), FY2005 (197%), FY2006 (190%), FY2007 (183%). Lower residential factor percentages were also in place. FY2008 returned to a 175% maximum.

Ask DLS

This month's *Ask DLS* features frequently asked questions regarding tax titles. Please let us know if you have other areas of interest or send a question to cityandtown@dor.state.ma.us. We would like to hear from you.

Should the collector include the assessed owner's name in a published notice of intent to take a parcel into tax title if the assessed owner sold the parcel before the advertisement for a tax taking was prepared or even before the taxes for the fiscal year were committed?

Yes. Real estate taxes are assessed to the owner of record of the property as of the January 1st before the start of the fiscal year. [MGL c. 59, secs. 11](#) and [21](#). The assessors cannot assess taxes to a

subsequent owner instead of the owner as of the assessment date. For example, fiscal year 2016 taxes were assessed to the owner of record as of January 1st, 2015, which is six months before the July 1, 2015 beginning of fiscal year 2016. An assessment in the name of a subsequent owner who acquired title after that January 1st assessment date would be invalid. The assessed owner is personally liable for the tax even if the property is sold after January 1. If the fiscal year 2016 taxes are unpaid, for example, the collector should perfect the lien through a timely tax taking. However, the collector may enforce the personal liability of the assessed owner through other collection remedies. For example, if a lien is lost through the issuance and recording of an erroneous municipal lien certificate, the collector may enforce the personal liability through other available collection remedies. These include bringing a suit against the assessed owner, [MGL c. 60, sec. 35](#), withholding and setting off any money owed by the municipality to the assessed owner, [MGL c. 60, sec. 93](#), and in municipalities that have accepted [MGL c. 40, sec. 57](#), and adopted an implementing ordinance or bylaw, denying, suspending, not renewing or revoking municipal licenses and permits held or sought by the assessed owner.

When the collector publishes the notice of intent to take real property for nonpayment of tax, the notice must include all owners known to the collector. [MGL c. 60, sec. 40](#). Although the statute does not define "owners," other statutory provisions provide insight. Specifically, [MGL c. 60, sec. 54](#) requires the instrument of taking be in the name of the assessed owner. Another statute, [MGL c. 60, sec. 56](#), provides that the instrument of taking may be in the name of any assessed owner. The demand, which is the first step in the tax taking procedure, must also be made to the assessed owner. [MGL c. 60, sec. 16](#). The Supreme Judicial Court has interpreted the statute to mean that "no demand on any person other than...the person assessed as owner, was necessary." [City of Boston v. Lynch](#), 304 Mass. 272 at 276 (1939). Given this statutory framework, the word "owners" in [MGL c. 60, sec. 40](#) is an inclusive term that refers to all owners, subsequent and assessed.

Note that a private agreement between a buyer and seller about the real estate tax does not discharge the assessed owner from responsibility for the tax. Regardless of the terms of the agreement, the collector can bring a civil action or use other available remedies against the assessed owner. As a practical matter, the assessed owner's name should be included in any tax taking notice since the rights of other parties might be affected. For example, if only the name of a subsequent owner was published, banks and mortgage companies that are not aware of the sale of the property might not realize that the tax taking could jeopardize their financial interests in the property.

Does the failure to observe the notice requirements have an effect on the validity of a tax title?

Yes. The Land Court, which has jurisdiction over tax title foreclosure petitions, could declare the tax taking invalid. There are many examples of fatal flaws in the tax taking process. For example, the taking would be invalid if the collector did not send the demand to the assessed owner, sent the demand to an incorrect address or did not record the instrument of taking within 60 days of the taking as required by [MGL c. 60, sec. 54](#). If there is an error in the tax taking procedure, the collector should disclaim the taking and retake within 90 days and the lien will be valid. [MGL c. 60, sec. 37](#). If the taking is invalid due to an error in the assessment, however, an assessment is made to a non-owner as of the January 1st assessment date, for example, the collector should disclaim the taking and the assessors should reassess the unpaid taxes to the actual owner. Under [MGL c. 59, sec. 77](#), the reassessed tax is a lien for the same period and under the same conditions as the original tax. If the lien for the reassessed tax is valid and the reassessed tax remains unpaid, the collector should send a demand to the reassessed owner and then make a new tax taking.

After the collector has perfected the lien through a tax taking, who is responsible for the foreclosure or redemption of the tax title?

The city or town treasurer is responsible for management of tax titles. If the owner pays all amounts owed, then the treasurer issues a certificate of redemption. If the amount in tax title is not paid, then the treasurer can seek to enforce the lien through foreclosure. The treasurer must wait six months after the tax taking to file a petition in Land Court to foreclose all rights of redemption. [MGL c. 60, sec. 65](#). The Land Court will then appoint a title examiner to identify all interested parties in the property. The parties will be notified of the proceedings by registered mail in order to respond to the petition or redeem the tax title. [MGL c. 60, sec. 66](#). If the tax title is not redeemed or the tax taking is not successfully challenged, the Land Court will issue a decree of foreclosure. The decree vests title to the property in the city or town. If the owner files a petition within one year and pays all amounts outstanding, the Land Court may vacate the foreclosure. [MGL c. 60, sec. 69A](#).

If a parcel is in tax title, what should the collector do if taxes for a subsequent fiscal year remain unpaid?

The collector should certify the subsequent fiscal year taxes to the tax title account by September 1st of the year after assessment. [MGL c. 60, sec. 61](#). According to the Supreme Judicial Court's interpretation of the statute, the September 1st date is directory and not mandatory. [Boston Five Cents Savings Bank v. City of Boston](#), 318 Mass. 183 (1945). The phrase "taxes assessed subsequently" in [MGL c. 60, sec. 61](#) means the actual taxes assessed and committed, not estimated or preliminary taxes, for any fiscal year after the fiscal year for which the taking was made. Consequently, the collector should not certify the taxes for a subsequent fiscal year until after the due date for the last installment payment for the year, which would ordinarily be May 1st,

and continued nonpayment after demand.

"Why Wasn't I Notified?" Maintaining the Local Officials Directory

Information Technology Unit

(Editor's Note: This article is republished from the [12/4/14 edition of City & Town.](#))

[The Local Officials Directory](#) is a joint effort of DLS and city and town clerks to provide a regularly maintained resource for the contact information of officials in Massachusetts' 351 cities, towns, and other local jurisdictions. The Directory determines who can have accounts and use DLS Gateway.

The Directory also determines who receives the automatic notifications generated by Gateway modules, such as Free Cash, Schedule A, and Tax Rate. These notifications are sent to email addresses in the Directory, which local finance officials should review for accuracy. In some cases, local network firewall settings have resulted in nondelivery of these email messages. Local officials should work with their IT staff to ensure that messages sent by DLS are not blocked or considered spam since DLS now relies on email to deliver legally required notifications. In another case, a community might change its email domain address, and those still listed with the old address in the directory wonder why they did not get timely notifications. If your address is accurate, you will get the notification.

City and town clerks are authorized to add, update and delete officials in their respective communities, in as much detail as they think appropriate. Additionally, other departmental officials are routinely given permission to provide updates.

DLS strives to maintain accuracy for the financial and management officials with whom it does business, but with close to 13,000 constantly changing officials in the Directory, local updates have always been critical to its efficacy and success. Local administrators can designate anyone to keep entries current. The DLS IT Support Section routinely assists local officials in updates and account administration and can be reached at (617) 626-2350 and dlsitgroup@dor.state.ma.us.

Avoid Potential Abatements by Consulting These Resources

Melinda Ordway - Technical Assistance Bureau

In accordance with [MGL c. 58, sec. 2](#), the Commissioner of Revenue is responsible for compiling an annual list of corporations subject to property tax, motor vehicle excise and business corporate taxes under MGL Chapters [59](#), [60A](#) and [63](#). The list, commonly referred to as the [Corporations Book](#), is important for assessors because it provides critical information for determining the applicability of certain property tax exemptions for corporations according to their classification. The list specifies the corporations that have been classified, after application, as manufacturing or as research & development by the Department of Revenue (DOR) and provides other specific information to assist local assessors. This information is collected from corporate tax returns filed with DOR and from registrations and annual report filings with the Secretary of the Commonwealth.

DOR's [Directive 12-5](#) requires any entity seeking inclusion in the [Corporations Book](#) to self-report its classification by filing an Annual Certification of Entity Tax Status through an online form each year. This form enables a business entity to:

1. Identify itself as an unincorporated company (partnership, limited liability company, business trust and the like) that is treated as a corporation for federal income tax purposes
2. Specify the names and separate tax treatments of the multiple entities included in a consolidated corporate return filed with DOR
3. Timely report changes in its form of organization or federal tax treatment
4. Receive a confirmation number to be reported on the Form of List to the board of assessors

By collecting this information, DOR can provide a more accurate list for boards of assessors. However, not all entities complete the Annual Certification of Tax Entity Status form timely. This has resulted in some entities being absent from the annual list of corporations and taxes being assessed to them. Consequently, communities may end up abating personal property taxes after certain information comes to light.

To avoid possibly taxing an entity that may be entitled to an exemption, consider the following:

Review Other Resources

Assessors should seek other available information if an entity that previously appeared in the Corporations Book is now missing, or no longer indicates classification as a manufacturer, or does not report an Annual Certification of Entity Tax Status confirmation number on the Form of List. Assessors are bound by DOR's classification of a

company as a business or manufacturing corporation, subject to appeal, if the entity is actually classified as a business corporation or manufacturing corporation under [MGL c. 59, sec. 5, cl. 16\(5\)](#). However, that does not mean that assessors cannot treat an actual, incorporated entity as such merely because it is not listed in the book. The intent of that confirmation is to provide evidence of the annual submission to DOR, when necessary. Failure to include a confirmation number or even failure to file the Annual Certification of Entity Tax Status does not, in and of itself, make the entity subject to tax on property otherwise exempt from local tax.

Local assessors may rely on the [records of registration and annual reports](#) filed with the Secretary of the Commonwealth or on other evidence of incorporation or classification as a manufacturing corporation from DOR provided by the entity, such as a manufacturing corporation certification letter.

Check the Manufacturing, Revocation and Other Updates Listing

Each spring, DLS notifies assessors via email when the new Corporations Book has been posted on the DLS website. DOR's Manufacturing Unit makes every effort to render its manufacturing, revocation, and research & development decisions in time to include complete and accurate information in the annual list. However, decisions made after publication are retroactive to January 1st of the current year. If an unlisted company believes it should be treated as a corporation and included in the Corporations Book, or if a listed company believes it has been erroneously classified, it can file an appeal with the Appellate Tax Board. The appeal must be filed by April 30th or within 30 days after the Corporations Book is released, whichever is later ([MGL c. 58, sec. 2](#)).

To notify assessors of post-publication changes applicable to the current calendar year, DOR adds them to the *Manufacturing, Revocation and Other Updates* listing on Gateway's Corporations Book search page. Because this list is updated throughout the year until the next list is issued, assessors should periodically check the website.

Save the Date: New Officials Finance Forum

Division of Local Services

This year's [New Officials Finance Forum](#) will be held on Wednesday, June 1st at the College of the Holy Cross in Worcester. This course is intended for recently elected or appointed local municipal finance officials. With an emphasis on the basics, it's designed to foster a team approach to municipal finance by developing an understanding of the responsibilities of the various offices as well as their interrelationships.

The topics will include an overview of municipal government, the budget process, the tax recapitulation process and reserve and debt policies.

DLS encourages municipalities to forward this information to any and all new officials who would benefit from attending. Additional information regarding registration will be forthcoming. If you have any questions, please contact Donna Quinn, Training Coordinator at quinnd@dor.state.ma.us or (617) 626-3838.

April Municipal Calendar

<p>April 1</p>	<p>Collector</p>	<p>Mail 2nd Half Semiannual Tax Bills</p> <p>In communities using a regular semiannual 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.</p>
<p>April 1</p>	<p>Taxpayer</p>	<p>Deadline for Payment of Semi-Annual Bill Without Interest</p> <p>According to MGL c. 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 semiannual 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.</p>
<p>Final Day of Each Month</p>	<p>State Treasurer</p>	<p>Notification of monthly local aid distribution.</p> <p>Click www.mass.gov/treasury/cash-management to view distribution breakdown.</p>

To unsubscribe to *City & Town* and all other DLS Alerts, please click [here](#).