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Department of Revenue's  
Division of Local Services



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**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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## The Tax Rate Season in Review

The numbers are in, and it's clear that the changes we made at DLS along with your cooperation regarding submitting recaps earlier combined to make the FY16 tax rate setting process a smooth and successful one.

I want to thank the DLS staff for what was a total team effort. From the IT group helping communities with CAMA and Gateway issues, to BLA staff who implemented new processes to streamline certifications and new growth approvals, to the BOA staff who worked tirelessly to ensure approvals were done in a timely manner while still maintaining their diligent review and regulatory responsibilities, it was a job well done.

We tracked our progress throughout the year, and the below table demonstrates that our initial strategies to address staff departing through the Early Retirement Incentive Program (ERIP), coupled with cooperation and communication with our municipal partners, resulted in a more streamlined process.

	Approved by end of Nov.	Approved in Dec	Approvals Remaining
FY16	163	179	11
FY15	134	202	16
FY14	119	219	14
FY13	141	194	18
FY12	114	216	23
FY11	108	219	26
FY10	93	194	66
FY09	117	209	27
FY08	133	177	43
FY07	105	194	54

By reviewing and approving a larger number by the end of November, there weren't as many to approve in December, and the number of "approvals remaining" was the lowest of the data set. I think this is attributable to a number of things:

- An extremely dedicated and professional team at DLS
- Municipal government officials working collaboratively to provide information in a timely fashion
- Communities listening to the message that it was better to get in early than get in late
- The TAP program, which aims to have communities reach an earlier date for tax rate setting
- The lack of backlog in BLA for approvals of new growth and the prompt approval of certification communities due largely to decentralized decision making
- The recent decision to focus on setting rates first with balance sheets later if not needed

In the coming weeks, we'll continue to review our practices, procedures, and policies to determine the strengths and weaknesses of the current system. Since I began nearly a year ago, I've asked for your feedback - both positive and negative - so that we can continue to make improvements. I'm glad to say that this tax rate setting season was filled with very positive feedback; please continue to send along your thoughts.

Finally, the 2016 MMA Annual Meeting is just a few weeks away and will provide us with another great opportunity to highlight the significant improvements we are making at DLS, including soon-to-be-released enhancements to our website and Databank reporting options. In addition to the DLS booth, we will be presenting a 50-minute Exhibitor Seminar at 1pm on the convention floor. Please join us for a real hands-on seminar on the new tools that will be available to you.

At 2pm, we will host the "Developments and Initiative in Municipal Finance" workshop in Room 210 of the Hynes Convention Center. This workshop will cover important issues in municipal finance. We are honored to have Administration and Finance Secretary Kristen Lepore discuss the state budget and economic outlook as they affect cities and towns. DLS staff will make presentations on a range of topics, including enhanced analytical tools, DLS Gateway improvements, and a legislative update focused on the [Municipal Modernization Bill](#) that helps local officials deliver services more effectively and efficiently. A question-and-answer component will follow each panelist.

We're looking forward to this fantastic forum to showcase the improvements we've made and hear feedback from our colleagues in municipal government. We hope to see you there!

Sean R. Cronin  
Senior Deputy Commissioner of Local Services  
[croninse@dor.state.ma.us](mailto:croninse@dor.state.ma.us)

## By the Numbers

*City & Town* has provided updates on the progress of the tax rate and certification season in recent editions. This final installment marks the end of this feature. The information will continue to be available on the DLS website and can be viewed by clicking [here](#).

Preliminary Certifications: 116 Communities Approved

Final Certification: 115 Communities (of 117 Total in Certification Year)

LA4/ New Growth: 348 Approved (349 Submitted)

Tax Rates: 340 Approved

Balance Sheets: 261 Approved

Aggregate Free Cash Approved Total: \$936,504,468

## Ask DLS

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

### **What is the collector required to do with payments received?**

The collector must record the date of payment and pay over to the treasurer at least as often as once a week all money received for taxes and excises. [MGL c. 60, sec. 2](#).

### **Can a collector accept payments before the tax bills are issued?**

Yes, if the collector has received the tax commitment list and the warrant signed by the assessors. If not, the assessors may issue a special warrant to authorize the collector to accept voluntary tax payments before the tax commitment for the year. [MGL c. 60, secs. 3](#) and [19](#); State Tax Form 64B.

### **May a collector waive interest and charges on late tax payments?**

Collectors may waive interest and charges whenever the amount of

interest *and* charges due *total* \$15 or less. If the total of interest and charges exceeds \$15, the collector may *not* waive any amount. [MGL c. 60, sec. 15](#). This provision is for the administrative convenience of collectors, i.e., so they will not have to enforce the collection of small amounts that may be due when payments arrive a day or so after the due date. Therefore, any allowed waiver of interest and charges is at the sole discretion of the collector. Taxpayers have no right to a waiver.

### **Must a collector accept a partial payment of a property tax?**

A collector must accept a partial payment of a real estate tax up to the date that an advertisement is prepared for the sale or taking of the parcel so long as the amount tendered is at least \$10 and not less than 10% of the total tax. A collector must accept a partial payment of a personal property tax up to the date that a warrant is issued or other process commenced to collect the tax so long as the payment is at least \$10 and not less than 10% of the total tax. [MGL c. 60, sec. 22](#).

### **How should collectors apply partial payments?**

The real estate or personal property tax assessed for each fiscal year is a distinct legal obligation. A taxpayer can tender a payment directed toward a particular tax obligation. However, the collector must then apply the amount tendered in the following order:

1. Any accrued interest on the tax obligation
2. Any collection costs added to the tax obligation
3. The tax obligation

The taxpayer cannot direct that a partial payment be applied to the tax obligation first. [MGL c. 60, sec. 3E](#).

### **How should collectors deal with dishonored checks?**

Collectors who receive dishonored checks back from banks must reverse the payment and reestablish the receivable as an unpaid balance. Collectors may also impose a penalty of 1% of the amount of the check or \$25 for a check of less than \$2,500. Collectors should not issue municipal lien certificates reflecting payments based upon checks that have not yet cleared. [MGL c. 60, sec. 57A](#).

### **Should a collector pay interest on refunds of taxes where the amount of tax originally assessed has been overpaid?**

No. Sometimes both an assessed owner and a mortgagee will pay a tax bill, or two co-owners such as spouses, will pay the same bill. Whenever the total payments exceed the entire committed tax, the collector must refund the excess, since the municipality has no right to retain money in excess of the amount committed by the assessors. Whenever the assessors abate a tax to an amount below the amount paid, however, the overpayment must be refunded with interest. [MGLc.](#)

[59, sec. 69](#). But where an overpayment results from payments by the taxpayer or others, rather than from an abatement, there is no legal basis for paying interest on the refund.

**Where more than one party has made payments on an account that is overpaid, who should get the refund?**

Any refund for a tax that has been abated should be made to the successful applicant for abatement. A check for a refund of an overpaid tax that has not been abated should ordinarily be issued to the current owner of the property. However, if the collector knows of a dispute among parties over who is entitled to a refund, the refund check may be issued in the names of all the parties who made payments with respect to a particular tax that has been overpaid, unless all the parties agree on who should get the refund and so notify the collector.

## **FY16 TAP Produced Tax Rates More Quickly**

**Bob Bliss - DLS Regional Manager and Director of Strategic Planning**

Twenty-five cities and towns participated in the Division of Local Services FY16 Taxpayer Assistance Program (TAP), with 19 communities setting their tax rates earlier than they had either in the previous fiscal or certification year.

Those 19 communities averaged an improvement of 22 days. One other community set its rate on the same date a year ago, while five more communities fell an average of 15 days behind their previous year's schedule.

Eight of the 25 TAP communities were in certification; seven of those set rates earlier than the most recent previous certification year. The average improvement for communities in certification was 28 days.

The community that registered the single largest improvement was Holliston, a certification community whose rate was set 66 days earlier than in the town's previous certification year.

Other communities setting tax rates earlier than in their previous fiscal or certification year were Oxford, 44 days; Wareham, 35 days; Boylston, 33 days; Boxford and Framingham, 32 days; Merrimac, 31 days; Hanover, 29 days; Pepperell, Tewksbury and Wenham, 26 days; Chelsea, 23 days; Chesterfield, 14 days; Dennis, 12 days; Heath, 9 days; Rehoboth, 6 days; Fairhaven, 4 days; Sutton, 3 days; Worcester, 2 days.

This was the second year DLS has offered TAP, a voluntary program

that is designed to assist cities in towns in setting earlier tax rates. The centerpiece of TAP is a meeting held in a city or town hall with representatives from the assessing and finance offices present along with the field representatives from DLS' Bureau of Local Assessment (BLA) and Bureau of Accounts (BOA). Town managers or administrators are also welcome to attend; the city or town selects who it wants to attend from its finance and assessing offices.

At that meeting, the parties lay out a work plan schedule designed to give the community a realistic date for an earlier setting of the tax rate. This meeting is an opportunity for local officials and DLS to get on the same page in terms of planning dates for the key submissions to set a tax rate, and for DLS to answer any questions local officials may have about the tax rate setting process. This meeting is also one of the few occasions for local officials to meet simultaneously with both of their DLS field representatives.

Given the success of TAP in FY16, DLS will continue TAP in FY17. If your community is interested in learning more about the program or wants to sign up now, call Bob Bliss at (508) 792-7300 ext. 22312 or send an email to [blissr@dor.state.ma.us](mailto:blissr@dor.state.ma.us).

Given the impact of the Early Retirement Incentive Program (ERIP) and the appointment of several new supervisors in BOA and BLA, work plan meetings will not take place until March after DLS has set its roster that matches field representatives with communities.

We look forward to hearing from you, and thanks to the 25 communities who signed up for TAP in FY16. TAP was one piece of what turned out to be a very good year for the prompt setting of tax rates.

## **New Web App Provides Brockton Parents with Real-Time Info on School Bus Location**

### **MassIT Office of Municipal & School Technology**

Last month, the Brockton Public School District (BPS) launched *Schoolbot*, an online tool that uses the GPS devices on school buses to identify the location of each bus as students travel to and from school. This "web app" can be accessed by computer or smart phone and shows real-time updates on each bus's location through a user-friendly interface.

As Brockton Mayor Bill Carpenter said, "Student safety begins when a student leaves home in the morning and continues until they return home safely at the end of the day. Now, *SchoolBot* allows us to utilize GPS technology combined with smart phones to provide parents with

the location of their child's school bus in real time." Officials expect that the use of *SchoolBot* will also result in fewer calls to the Brockton school district's transportation team when winter weather and other circumstances cause delays.

The *SchoolBot* app was designed for Brockton students and families through a collaborative effort BPS and MassIT, the state's technology and innovation agency. In 2011, [Code for America's first Fellowship Class](#) worked with Boston to create the "[Where's My School Bus?](#)" [app](#). The BPS-MassIT collaboration used that work as a starting point and MassIT then began the work of updating the code for the Brockton evolution. To meet the needs of the diverse community of parents and guardians of Brockton's 17,000-plus students, the app is available in English, French, Spanish, and Portuguese.

Looking ahead, the Brockton app can serve as a model for other communities across the state. "The collaborative creation of *SchoolBot* is a great example of the tangible value constituents can gain - and that state and local resources can deliver - when we work together toward a common goal," said Charlie Desourdy, Acting Commonwealth Chief Information Officer and head of MassIT.

For more information about *SchoolBot*, visit the *SchoolBot* link [here](#). A very short video - available in four languages - provides a high-level overview of the app's user-friendly interface and functionality. Please note: only parents and guardians of BPS students can register to use the Brockton app.

To learn more about the Brockton-MassIT *SchoolBot* collaboration, contact Michael Hamel, Director of [MassIT's Office of Municipal & School Technology](#) at (617) 626-4501 or [Michael.Hamel@mass.gov](mailto:Michael.Hamel@mass.gov).

## **OSD: Apple Products Now Available Through Statewide Contract, OSD At MMA**

**Operational Services Division**

### **New Statewide Contract with Apple, Inc.**

The [Operational Services Division](#) (OSD) is pleased to announce that statewide contract [ITC47](#), Information Technology Hardware, Project Management, Integration, and Maintenance, has been amended to add Apple, Inc. products and services (previously available under statewide contract ITC44) under category 9. With this amendment to ITC47, eligible government entities will be offered the same discounts afforded educational entities.

Available Apple products and services include:

- Desktops, laptops, and tablets
- Servers
- Computer supplies and accessories
- Operating and application software that operates on Apple hardware
- Applications for Macs and iPads in connection with the Volume Purchase Program (VPP)
- Third-party productivity software (e.g. JAMF) and other software as approved by the Commonwealth Contract Manger

Reference the [ITC47 Contract User Guide](#) for contract details. Locate Apple pricing information on the [Apple education website](#).

Reach out to [Tim Kennedy](#), Strategic Sourcing Manager, with additional ITC47 questions.

### **Visit with Operational Services Division Staff at the MMA Trade Show**

MMA Trade Show  
January 22 - 23  
Hynes Convention Center  
[Register](#)

As you plan your day at this year's [Massachusetts Municipal Association \(MMA\) Trade Show](#), be sure to set aside some time to speak with staff from the [Operational Services Division \(OSD\)](#). Find us in [Booth 101](#) on the left-hand side of the Convention Center by the Auditorium entrance.

Meet the COMMBUYS Enablement Team!

On Friday, January 22nd, meet with representatives from the COMMBUYS Enablement Team to discuss the benefits of using COMMBUYS for your municipal organization. Stop by or book an appointment by emailing [COMMBUYSEnablement@state.ma.us](mailto:COMMBUYSEnablement@state.ma.us).

Resources Available at Our Booth

- Learn about the addition of Apple, Inc. products and services on statewide contract
- Locate information on FCC discounts available through the E-Rate Program
- Find out how to purchase Naloxone (Narcan<sup>®</sup>) on statewide contract
- Sign up to receive grant notifications posted in COMMBUYS (Bring your Employer Identification Number with you)
- Get assistance to post a construction bid in COMMBUYS in compliance with MGL c. 149



- Discover the range of products readily available through PunchOut purchasing
- Learn about free training programs for your local vendor community
- Access our list of emergency suppliers on statewide contract.

If you have questions for OSD staff in advance of the trade show, reach out to us at [OSDOutreach@state.ma.us](mailto:OSDOutreach@state.ma.us).

We hope to see you there!

## January Municipal Calendar

<b>January 1</b>	<b>Assessors</b>	<b>Property 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.
<b>January 31</b>	<b>DESE</b>	<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.
<b>Final Day of Each Month</b>	<b>State Treasurer</b>	<b>Notification of monthly local aid distribution.</b>  Click <a href="http://www.mass.gov/treasury/cash-management">www.mass.gov/treasury/cash-management</a> to view distribution breakdown.

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