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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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Community Compacts Continue to Exceed Expectations

Lieutenant Governor Karyn Polito



I hope this message finds you and your municipality doing well! As you know, this is a busy and important time of the year in both state and local government as we work to close the books on FY16 and open them for FY17. Effective and efficient budgeting practices and administration lay at the heart of functional, transparent government. I applaud and appreciate the many public servants across the Commonwealth as they dedicate their time and energy to this honorable task.

Nearly a year ago to the day, I announced [the creation of the Community Compacts in City & Town](#). Today, I want to highlight two significant achievements related to this initiative.

First, we signed the 200th compact on May 19th at an exciting event down on the Cape. Since then, we've signed 25 more. These 225 Compacts reflect 492 individual best practices, all specifically selected by each community to help achieve a locally identified goal. As I say at every signing event, you best know what the needs of your community

are and this program is structured to help you address them.

My second highlight is the recent \$2 million in grant funding awarded to 52 municipalities dedicated to driving local technological transformation and improvement projects through [the Community Compact Information Technology grant program](#). This was an extremely competitive process with more than 100 municipalities submitting requests totaling more than \$16 million. With so many worthy projects and a set limit of available funds, the decision making process was difficult. We thank all those who took the time to craft and submit applications and look forward to the successful completion of these projects. A full list of the grants is available [here](#).

The future of our Commonwealth invariably depends on the strength of our cities and towns. To that end, we continue to work hard every day to foster partnerships with local officials and the municipalities they serve. I wish you and your communities all the best in the coming fiscal year and want to emphasize our commitment to providing the support and appropriate resources necessary to complete the myriad tasks expected of you as local officials. Our appreciation for the work you do always remains at the highest level.

DLS FY16 Highlights and Review

I'd like to echo the Lieutenant Governor's point about this being a critical time of the year for municipalities with both year-end closing and year-end opening happening simultaneously. I know it's an extremely busy and demanding time of the year, and I wish you the best!

In this edition of *City & Town* you will find FY16 summaries and observations from each component of DLS. FY16 was a year of transition and change for DLS, yet I believe we've accomplished a lot. The cooperation between your community and DLS played a significant role in enabling these accomplishments and I thank you for that. For example, we asked that you submit tax rate info sooner, and you did. We asked that you be patient with free cash approvals if you weren't planning on appropriating it at a special town meeting in the fall, and you were.

I hope that you agree that, together, we were able to make the FY16 tax rate setting season a smooth and successful one.

Sean R. Cronin
Senior Deputy Commissioner of Local Services

Bureau of Accounts

MJ Handy - Bureau of Accounts Director

Tax Rates

By the end of FY16, all 351 city and town tax rates were certified. This was [the Bureau of Accounts'](#) first tax rate setting season with a reduced staff level and a new organizational model. This new model resulted in a more efficient tax rate and free cash certification process and an improved relationship between DLS and municipalities.

Included within [Proposition 2 1/2 levy limits](#) were 22 override approvals which added \$24.1 million in levy capacity and 16 capital expenditure exclusion approvals which added an additional \$6.2 million. In addition to these were 115 new debt exclusion approvals. Total excess levy capacity, or the amount the community chose not to tax in FY16 was \$508.9 million, up \$60 million, or 13.35% from FY15.

In the tax rate certification process, tax levies increased from FY15 by \$617 million (4.2%), increasing from \$14.6 billion to \$15.2 billion. Since FY10, the increased to total tax levy has averaged 3.9%.

Twenty-four municipalities amortized their FY2015 snow and ice deficit accounts beyond FY2016 as allowed by [Chapter 10, Section 58 of the Acts of 2015](#). As of 6/30/2015, the deficit for these communities had totaled \$47.2 million. By that legislation, communities opting to amortize their deficit may do so for up to three fiscal years beginning in FY2016.

Free Cash

By the end of FY16, 341 cities and towns had free cash certified from their balance sheets as of June 30, 2015 or as updated. Note from the table below that certified free cash increased by \$86.4 million or by 6.5% from FY15. Although at its highest level in recent fiscal years, the annual percent increase may not have kept pace due in part to payments for snowfall costs in FY15.

Certified Free Cash			
	\$ Certified	\$ Increase	% Increase
FY2016	1,405,848,192	86,380,622	6.5
FY2015	1,319,467,570	186,828,000	16.5
FY2014	1,132,639,570	23,771,758	2.1
FY2013	1,108,867,812	233,257,768	26.6
FY2012	875,610,044		

Schedule A

To date, 309 communities have had their Schedule A's approved by the Bureau. Schedule A is the annual report of cities and towns and these statistics are as of June 2015. The report showed general fund revenues of \$18.1 billion, \$12.7 billion of which came from property and excise taxes. The report also showed general fund expenditures of \$16.8 billion, \$8.2 billion of which was for education.

State House Notes

The State House Notes program is now over 100 years old and certifies temporary borrowing and long-term serial note issues for cities, towns, districts and counties as an alternative to issuing notes with full disclosure requiring additional issuance costs. The following table shows the number of notes processed as of May. However, notes processed during June historically exceed notes processed during other months of the year.

Fiscal Year	# Notes	Amount Processed (in \$ millions)
FY2016 (thru May)	513	326.2
FY2015	476	459.8
FY2014	474	421.4
FY2013	500	396.4
FY2012	494	330.2
FY2011	421	308.0
FY2010	407	298.7
FY2009	443	325.2

Bureau of Local Assessment

Joanne Graziano - Bureau of Local Assessment Chief

Since January, [the Bureau of Local Assessment](#) has been an active participant in many DLS initiatives providing specifications on Gateway modernization to IT, recommendations for the Municipal Modernization Act and input on Community Compacts.

[2016 Equalized Valuations](#) were due this year with Jim Paquette taking over the reins of this important project and ensuring the proposed valuations were timely issued on June 1st. It was interesting to see the median change since 2014 of assessed valuation fluctuating by region. Eastern counties reported change at 9.9% increase, Worcester counties at an increase of 5.5%, and the western counties at an increase of 2.2%.

BLA staff also took on expanded roles and responsibilities resulting

from the early retirements from the previous year within statutory projects including farm values, central valuation of the pipelines and telephones, and the state owed land project. Total assessed value for the Commonwealth in FY16 reached \$1.3 billion, an increase from FY15 of 6% and the first time it eclipsed the billion dollar mark. Below is a chart that reflects the changes in value by class.

Fiscal Year	2015	2016	% Change
Residential Value Total	\$ 792,974,374,279	\$ 841,879,650,431	6%
Open Space Value Total	\$ 38,063,427	\$ 38,349,841	1%
Commercial Value Total	\$ 115,225,508,986	\$ 124,306,114,318	8%
Industrial Value Total	\$ 30,905,750,785	\$ 32,515,300,811	5%
Personal Property Value Total	\$ 29,329,106,059	\$ 30,891,471,525	5%
Total	\$ 968,472,803,536	\$ 1,029,630,886,926	6%
R/O as % of Total Value	81.90	81.80	0%
CIP as % of Total Value	18.10	18.20	1%

Total [new growth](#) value reported for FY16 was \$15,733,322,656, 57.45% of residential value with an average total new growth of 1.56% applied to limit as a percentage of prior year levy limit. This was an increase from the FY15 average of 1.5%.

Depending on many variables when entering assessed value, local assessment intends to increase awareness for assessors reviewing their shifting limitations each and every year because they can change. We plan to highlight the function of Chapter 200 and the Options Table on Gateway in the tax rate setting process for FY17.

Regarding the [State Owned Valuation Program](#), DCAM provided us with a large amount of new State Owned Land acquisitions this past year, and the staff have been busy inspecting the parcels, categorizing them, and updating this PILOT program. Kudos to field staff that assisted the review and to Jack Lyons and Deb Joyce for their efforts keeping the project on track.

Finally, as many assessors know, our operations were streamlined this past cycle for certification and new growth review. Since those steps were successful, we will continue to keep those changes in place for FY17. We have a busy summer planned with outreach training for assessors on several new procedures with Gateway Version 3. We look forward to continuing to work with you and your communities.

Municipal Finance Law Bureau

Kathleen Colleary, Esq. - Municipal Finance Law Bureau Chief

[The Bureau of Municipal Finance Law](#) provides legal and policy advice to DLS managers and staff and to other DOR Divisions on the municipal tax and finance laws within the regulatory purview of DLS. Our legal staff drafts and reviews legislation; drafts advisories,

opinions, guidelines and other public written statements that interpret municipal tax and finance laws and explain DLS policy and practice to local officials; participates in training programs for local officials; and performs certain statutory duties of DOR regarding municipal tax administration.

Our most significant activity during FY16 was assisting in the development of municipal finance proposals for the Municipal Modernization bill filed by the Governor in December. We worked with DLS managers and staff to identify and review ideas to modernize our finance and tax statutes, and we drafted legislative language to make those changes. We are continuing to provide legal guidance and support as the bill progresses through the Legislature. We also reviewed over 100 other proposed or enacted bills for legislative committees and the Administration.

This year also marked the 30th consecutive year the legal staff conducted the "What's New in Municipal Law" legal seminar series. Over 425 local officials attended the two programs held last October. In addition to participating in other DLS educational programs, Bureau lawyers spoke on municipal law and tax topics at 20 programs sponsored by municipal organizations, including the Massachusetts Municipal Association; Massachusetts Association of Assessing Officers and four county assessing officer associations; Massachusetts Collectors and Treasurers Association; Massachusetts Municipal Auditors and Accountants Association; and Massachusetts Municipal Lawyers Association.

Through May, the Bureau also:

- Answered 3,750 phone calls and emails from state and local officials through our Attorney of the Day service
- Approved foreclosures of tax titles on 108 parcels under the land of low value procedure
- Processed 127 applications for authority to abate committed taxes or charges under [MGL c. 58, sec. 8](#)
- Drafted and published on the DLS website: [10 Informational Guideline Releases](#), [two Bulletins](#), seven amended forms for local property tax administration, and five amended taxpayer guides to personal property tax exemptions and deferrals

Municipal Data Management and Local Aid Section

Lisa Krzywicki - Municipal Databank and Local Aid Section Director

For FY16, [the Municipal Data Management and Local Aid Section](#) processed local aid payments of approximately \$500 million per month, the state matching funds for community preservation local surcharges in the amount of \$36.3 million, and Smart Growth School Cost Reimbursements totalling \$450,000. In total, the section is responsible for processing over \$5.5 billion in state aid to cities, towns, regional schools, and charter schools.

In addition to these responsibilities, we managed the DLS website refresh project in conjunction with the DLS IT section. The goal was to create an improved user experience with a new layout and the use of additional features included in our web publishing software. It entailed:

- Reviewing existing content by bureau
- Reorganizing the way information appears
- Reducing the amount of clicking to reach desired content
- Adding [an interactive map](#) to highlight data
- Increasing the number of real-time reports on Databank pages using new technology

Since the new site went live in January, we have received positive feedback from our customer base. The new online, real-time reports with charts and graphs have been well received, as has our interactive map. We look forward to continuing to support our local partners and to finding innovative ways to make our data accessible in the coming year.

Information Technology Unit

Kirsten Shirer - Information Technology Unit Director

FY16 was both challenging and exhilarating for the [Information Technology Unit](#) (DLS IT). Although we lost several valuable employees to retirement or reassignment early this year, providing the very best technical support possible continues to be our top priority.

DLS Gateway Modernization moved into high gear with the largest release of the three-year project occurring in May. Mission-critical modules, including Tax Rate, District Tax Rate, Certification, LA-3 and Miscellaneous Forms, were redesigned to provide a better user experience, with simpler, more efficient processing and easier to understand system messaging. Many months of design, coding, testing and training culminated in this release, and we're looking forward to learning what our municipal users think of the [results](#). As always, the DLS IT staff are available to assist with any Gateway question or issue.

DLS IT also continues to provide support for the state CAMA system and related applications used by members of the Community Software Consortium (CSC). When the CSC launched its new enhanced public access system (EPAS) for publishing real estate assessment information, we provided technical assistance in the quality assurance phase, and we continue to work closely with the software vendor to provide training and support on this new product.

Finally, DLS IT worked collaboratively with other bureaus on several projects. We worked with the DLS Databank to modernize and improve the DLS website. Our new and improved site was rolled out in January, and if you haven't taken a look lately, please do - we think you'll be impressed. The style is more consistent, navigation is easier and our most important content is front and center. We also worked with our Technical Assistance Bureau to provide IT-related guidance to several communities requesting our expertise. Providing best practice advice to promote data stability and security is an important part of DLS IT's mission, and we love having the opportunity to meet with our municipal partners on technology matters.

We have been busy, but remain energized and ready to continue improving our technology in FY17. Please call or email us for assistance with the website or with DLS Gateway (617) 626-2350 or DLSITGroup@dor.state.ma.us.

Technical Assistance Bureau

Zack Blake - Technical Assistance Bureau Director

[The Technical Assistance Bureau](#) has a long tradition of advising cities and towns on opportunities to improve their financial management operations. While our mission remains the same, our bureau retooled operations over the last year to deliver on the Baker-Polito Administration's [Community Compact Cabinet initiative](#). Led by the Lieutenant Governor, the Community Compact Cabinet strives to create clear mutual standards, expectations, and accountability for both the state and municipalities by encouraging the implementation of best practices that promote good governance.

For our part, we have been providing expertise on the financial management best practices that municipalities may select as part of this initiative. These include: financial policies, forecasting, capital planning, financial management structure, and budget document. By the close of this fiscal year, our team will have delivered 10 Community Compact Cabinet project reports for 10 municipalities. We also delivered 10 comprehensive financial management reviews aimed at strengthening core competencies and helping communities operate more efficiently and effectively.

Together with these reports, we also overhauled our website to better align technical assistance resources with the Community Compact Cabinet initiative. Local officials now have access to over a dozen newly updated best practices, along with various other tools, calculators and guidance specific to municipal financial management - expect more to come. Additionally, we added to our team two respected, veteran professionals to assist in the Community Compact projects.

The Technical Assistance Bureau, along with our DLS colleagues, continues to explore opportunities to more proactively engage and assist communities on financial management matters. This past year saw a number of challenges and chances to make local government more efficient, effective, transparent, and accountable. As in prior years, more and more communities are realizing the benefits of converting their elected finance officials to appointed and exploring shared financial back office functions, like accounting. Additionally, a number of communities are looking to consolidate related financial functions into a single finance department. While these trends are not new, they speak to the continued professionalism and expertise required to manage the complexity of community finances.

This coming year, the Technical Assistance Bureau looks forward to partnering with more cities and towns to carry out the goals of the Community Compact Cabinet.

Best of wishes to all in the new fiscal year.

Ask DLS

This month's *Ask DLS* features frequently asked questions regarding the close of the fiscal year. 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.

Can a town finance committee make transfers from its reserve fund after the end of the fiscal year?

Yes, in some circumstances. Under [MGL c. 40, sec.6](#), the reserve fund is an annual appropriation a town finance committee may use for extraordinary or unforeseen expenditures or obligations during the fiscal year and any balance closes out at year-end. However, a finance committee may make reserve fund transfers until July 15 in order to cover those expenditures, including unintentional or de minimis appropriation shortfalls, arising during the fiscal year. This is based on language in [MGL c. 44, secs. 56](#) and [56A](#) that establishes July 15 as the date for closing the prior fiscal year's books. Consequently, July 15 is the date by which (1) all obligations incurred through June 30 must be determined for purposes of charging or encumbering annual operating appropriations and (2) all transfers from annual

appropriations to meet those obligations must be made by the legislative body or school committee, and in towns, from the reserve fund by the finance committee or from departmental line items by the select board and finance committee under the alternative year-end procedure. See [MGL c. 44, sec. 33B](#); [c. 71, sec. 34](#); [c. 40, secs. 5A](#) and [6](#).

Before the end of the fiscal year, the town accountant discovers that a departmental salary appropriation had been exceeded and there is no money in the finance committee reserve fund to cover the deficit. What options should the accountant discuss with town officials?

Under [MGL c. 44, sec. 33B\(b\)](#), the select board and finance committee may approve a transfer of amounts from other appropriations of the same or other departments (except a municipal light plant or school department) in May and June and during the first 15 days of the new fiscal year to cover the deficit. Under this alternative procedure, however, the amount transferred cannot be more than 3%, or \$5,000, whichever is greater, of the annual budget of the department from which the transfer is made. See Section B-2 of [Informational Guideline Release \(IGR\) No. 06-209, Appropriation Transfers](#). Otherwise, the select board may call a special town meeting on or before July 15 and include an article to transfer funds from available balances in other annual appropriations or appropriate from other available funds to cover the deficit. However, if the intent is to appropriate free cash (or enterprise retained earnings) for that purpose, the meeting and vote would have to take place on or before June 30. If the appropriation deficit is not covered by a transfer or appropriation of available funds, it must be raised in the next year's tax rate. [MGL c. 59, sec. 23](#). The town's free cash is also reduced by the amount of an appropriation deficit not authorized by state law.

For the fiscal year, municipal departments spent within their budgets, but there was an unexpected shortfall in anticipated revenues. What action must be taken?

If a revenue deficit has occurred, it must be raised in the next year's tax rate, [MGL c. 59, sec. 23](#), but it will not reduce the municipality's free cash. A revenue deficit occurs when actual state and local revenues are less than budgeted revenues and the balances in closed appropriations (appropriation turn-backs) are not enough to offset the shortfall. See the explanation and calculation examples provided by the Bureau of Accounts in [Revenue Deficits](#). In setting the new tax rate, local officials should also carefully evaluate whether the revenue estimates used to develop the adopted budget are still sound or require adjustment.

Can a department head encumber money in the departmental appropriation at the end of the fiscal year to pay for services to be performed entirely in the next fiscal year?

No. Under [MGL c. 44, sec. 56](#), encumbrances are established "for the payment of bills incurred and salaries earned during the previous fiscal year." Therefore, amounts for contractual services that will be performed entirely in the next year must be charged to that year's appropriation. However, the appropriation may be encumbered to pay bills for contractual services or recurring expenses performed in both years, e.g., subscriptions that cross fiscal years. In addition, a school department may use this year's budget to prepay special education or educational collaborative tuitions due this year, even though the services will be performed next year, e.g., a bill for tuitions for 7/1 to 9/30 due on 6/30. [MGL c. 40, sec. 4E](#); [c. 71, sec. 71D](#).

There is a balance in this year's snow and ice appropriation. Can the Department of Public Works use those funds to buy salt and sand in June for next winter?

Yes. Purchases of goods, materials or supplies are charged to the appropriation of the year the order is placed and the liability incurred. Therefore, the department may buy the supplies and have the appropriation encumbered, even though they will be used next year.

Q: How should a community close the unspent unencumbered balance of a special purpose appropriation where the funding source was the Community Preservation Fund?

In the same manner as special purpose appropriations from other financing sources. A special purpose appropriation is one intended by the legislative body to continue from one fiscal year to the next until the purpose of the appropriation is accomplished. Appropriations for most Community Preservation Act (CPA) projects will be special purpose appropriations.

The procedure for closing special purpose appropriations varies from community to community. The board or officer with the authority to spend from the appropriation may notify the accounting officer when the project or purpose is completed. At the end of the fiscal year (June 30), the accounting officer then closes the appropriation. In some communities, a charter provision, by-law or ordinance governs the closeout of special purpose appropriations and may provide for closure once the purpose is accomplished or within a specified time limit unless extended by vote of the legislative body. In other communities, the legislative body votes to close out these appropriations or transfer the balances. In the case of appropriations of Community Preservation (CP) Funds, a recommendation of the Community Preservation Committee (CPC) would be required before an unspent, unencumbered balance in an appropriation could be redirected to another CP purpose. [MGL c. 44B, secs. 5\(b\)\(2\), 5\(d\)](#) and [7](#). If the funding source of the appropriation was originally from an unrestricted CP Fund funding source, such as annual revenues or CP Fund balance, the appropriation balance may be transferred to any CP purpose. However,

if the funding source of the appropriation was originally from a restricted CP Fund funding source, e.g., the open space reserve, then any transfer must also be for that CP purpose. [MGL c. 44B, sec. 6.](#)

Regardless of the procedure used to close special purpose appropriations, if the original funding source of the appropriation was an unrestricted CP Fund funding source, the unspent and unencumbered balance will close to the CP Fund Balance at the close of the fiscal year and be available for appropriation after the CP Fund Balance is determined by the accounting officer. If, however, the original funding source of the appropriation was a restricted CP Fund funding source, e.g., the open space reserve, the unspent and unencumbered balance of that appropriation will close to that restricted funding source or reserve. [MGL c. 44B, secs. 6 and 7.](#)

Appropriations for the administrative or operating expenses of the CPC are annual appropriations. As such, the unspent and unencumbered balance of those appropriations close at the end of the fiscal year to the CP Fund balance. [MGL c. 44B, sec. 7.](#)

Reminder: July 1st is the Deadline to Update Assessors' Information in the LOD

Debra Joyce - Bureau of Local Assessment Program Coordinator

In late April, DLS issued a notification regarding the annual update of assessing staff contact information in the DLS [Local Officials Directory \(LOD\)](#). This email was sent to city and town clerks and designated assessing department contacts as currently listed in the LOD.

Annual reporting allows DLS to ensure assessors and assistant assessors meet the minimum assessing personnel qualifications as mandated by state law. City or town clerks certify the current members of a local board of assessors in their capacity as a community's chief election officer and administrator of the [oath of office](#). This oath is administered to all board members and their assistants with valuation responsibilities upon election or appointment to the position.

Please keep in mind that any change during the year of assessing staff with valuation responsibility requires updating and recertifying the LOD listing. Failure to list accurate information may hinder a community's triennial certification of values or the tax rate setting processes.

Local officials with questions regarding this process should contact Deb Joyce at joyced@dor.state.ma.us or (508)792-7300 ext. 22315.

June Municipal Calendar

June 1	Clerk	Certification of Appropriations This is done after City/Town Council or Town Meeting so the Accountant may set up accounts for each department in the municipality.
June 1	Assessor	Determine Valuation of Other Municipal or District Land In certain communities where land is owned by another community or district, the value of the land is determined by the Assessors in the year following a revaluation year, for in-lieu-of-tax payments.
June 1	DOR/BLA	Notification of Proposed EQVs (even numbered years only)
June 1	DOR/BLA	Notification of SOL Valuations (every 4th year after 2005)
June 10	DOR/BLA	Concludes Public Hearings on Proposed EQVs (even numbered years only)
June 10	DOR/BLA	Concludes Public Hearings on Proposed SOL Valuations (every 4th year after 2005)
June 15	DOR	Commissioner Determines and Certifies Pipeline Valuations
June 15	Assessor	Deadline for Appealing Commissioner's Telephone & Telegraph Valuations
June 15	Assessor	Make Annual Preliminary Tax Commitment

		<p>The preliminary tax commitment must be based on the prior year's net tax on the property and may not exceed, with limited exceptions, 50% of that amount. This should be done early enough for the annual preliminary quarterly or semi-annual bills to be mailed by July 1</p>
<p>June 20</p>	<p>Assessor</p>	<p>Final Date to Make Omitted or Revised Assessments</p> <p>As required by MGL Ch. 59, Sections 75 and 76, if a property is inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessors' role to correct the mistake and assess the property correctly. Such an assessment may not be made later than June 20 of the taxable year or 90 days after the date the tax bills are mailed, whichever is later.</p>
<p>June 30</p>	<p>Assessor</p>	<p>Overlay Surplus Closes to Surplus Revenue</p> <p>Each year, any balance in the overlay reserve accounts in excess of the remaining amount of the warrant to be collected or abated in that year, is certified by the Assessors. The transfer from overlay reserves to the overlay surplus is done on the Assessors' initiative or within 10 days of a written request by the chief executive officer. Once in overlay surplus, these funds may be appropriated for any lawful purpose. Any balance in the overlay surplus at the end of the fiscal year shall be</p>

		closed to surplus revenue and, eventually, free cash.
June 30	Assessor	Physical Inventory of all Parcels for Communities that Accepted M.G.L. Ch. 59, Sec. 2A(a)
June 30	Taxpayer	<p>Deadline for Applying to Have Land Classified as Forest Land, M.G.L. Ch. 61</p> <p>According to MGL Ch. 61, Section 2, this is the deadline to apply to the State Forester to have land classified as forest land.</p>
June 30	Assessor	Submit Annual Report of Omitted or Revised Assessments
June 30	Assessor	<p>Last Day to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of Ch. 59, Sec. 5</p> <p>If an exemption is granted to a residential property owner, the property tax is lowered, and the city or town collects fewer tax revenues than anticipated. These exemptions are partially reimbursed by the state as indicated under "Exemptions", section B of the Cherry Sheet.</p> <p>It is the responsibility of the Assessors to submit all exemptions to DOR so that the community may be reimbursed for statutory exemptions. If the Assessors fail to submit a request, the community's loss of tax revenues will not be offset by exemption reimbursements from the state. These reimbursements may not be filed retroactively for any</p>

		<p>year.</p> <p>If tax bills are mailed late, assessors may submit requests for reimbursement until August 20.</p>
Final Day of Each Month	State Treasurer	<p>Notification of monthly local aid distribution.</p> <p>Click www.mass.gov/treasury/cash-management to view distribution breakdown.</p>

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