



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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Updates You May Find Helpful

Today, I was fortunate to join Lieutenant Governor Polito for the signing of [the 200th Community Compact](#). When we began the program last year, we sought to foster successful partnerships between state and local government across the Commonwealth. The results have shown that there is a great appetite in all parts of the state for this type of program where state resources are brought to the table to help municipalities achieve their self-selected best practices. Next month, the Lieutenant Governor will provide an update on this year's compacts and outline the FY17 program in *City & Town*, so stay tuned.

In this edition, we detail the Gateway 3 Release, something that's required significant staff focus. I'd like to thank Kirsten Shirer, Director of Information Technology Unit, and all our current and former staff who dedicated significant time to beta testing for this important project. It's live, so take a look and let us know what you think.

For newly elected and appointed officials, we'll be hosting our New Officials Finance Forum at Holy Cross on June 1st. This yearly event is an excellent opportunity to learn about the many professional roles and responsibilities involved in municipal finance from our team of DLS subject matter experts. It's also an opportunity for new officials to connect with their peers in local government. We encourage anyone interested in attending to [register today](#).

Finally, a quick reminder to treasurers and other finance officials that any internal borrowing must be settled by June 30th. Negative fund balances tied to internal borrowing can impact free cash, so reconciling those accounts are likely in every community's best interest.

I hope that your town meetings and budget reviews with city councils are going well, and I wish you a happy Memorial Day in advance! As

always, if you have any comment, questions, or suggestions, please feel free to email me at croninse@dor.state.ma.us. Thank you.

Sean R. Cronin
Senior Deputy Commissioner of Local Services

Gateway Release 3 Now Live

Kirsten Shirer - Information Technology Unit Director

DLS Gateway Release 3, the largest release of the Gateway Modernization project, was rolled out on Saturday, May 14th. All of these modules have a new look and many improvements to both forms and processes including:

- LA3
- Certification
- Tax Rate
- District Tax Rate
- Miscellaneous Forms - Year End Accounting forms (municipal and district)
- Miscellaneous Forms - Property Tax Exemption forms
- Miscellaneous Forms - Land of Low Value

Some of the changes are subtle. Others, like the addition of new forms and new error messages, will be more noticeable. This article highlights the major revisions and enhancements in Release 3 to help guide you through the changes.

The most noticeable differences in Release 3 are the addition of more data validations with accompanying messages identifying missing data, discrepancies between forms, and data that doesn't meet requirements. Multiple document upload capability is now available on every form. Reports have been modified to improve appearance and readability. Signature pages now feature pop-up windows, reduce wasted space, and requiring less scrolling. Several business processes were significantly redesigned, making it easier for municipal officials and DLS staff to complete their tasks more quickly and efficiently. Several new forms were also added in a continuing effort to transition submissions to electronic rather than paper forms.

[Previous articles](#) have already highlighted some of Gateway's system-wide features, so let's look at a few module-specific changes in Release 3:

Certification

Two new forms now appear in the Certification module: Preliminary LA4 and Workplan. Instead of submitting these forms on paper or in

Excel, assessors will now submit the data in Gateway. Because most FY17 certification communities have already submitted a Workplan file, *BLA is not requiring submission of the Workplan form for FY17*. FY18 certification communities will be the first to fill out and submit the Gateway Workplan.

The LA-10 form has a new check box for indicating that no assessment adjustments exceeding 10% of the original assessment have been made following public disclosure. When using that option, a public disclosure notice must still be uploaded before submitting the LA-10.

Certification Summary has been redesigned to make it easier to see how your community is progressing through the certification process. Important milestones and approval dates are displayed, and the information can be printed as well as viewed.

LA-3 Sales Submission

The LA-3 sales submission process was completely redesigned and greatly simplified in Release 3. Sales data will always be submitted in the simpler "certification format" in all years instead of switching between certification and interim formats. Please download and use the new LA3 Upload Template (Excel) for submitting sales in FY17, whether you are in a certification year or an interim year. Discard any old templates, as files in the older Excel format (*.xls) will no longer be accepted. Files containing macros will also be rejected. The new template is available both from within Gateway, on the LA-3 landing page, and the [Bureau of Local Assessment's website](#).

It's no longer necessary to "copy and paste" data into the Bulk Upload screen. Simply select your Excel file using your browser's standard "select file" feature. The Upload Service will process your file in the background and you will receive an email when your data has been fully uploaded. Sales will be displayed on the Bulk Upload screen after processing and you may correct sales with data problems and reprocess those sales. Alternatively, you can delete the file, edit the sales in Excel, and try the upload again. Detailed instructions on this process will be posted to Gateway this week and BLA will be doing outreach programs at several upcoming association meetings and events including the MAAO Summer Conference.

Tax Rate - BLA Forms

The Omitted and Revised Assessment Report has been added to Tax Rate and must be submitted in Gateway for FY17 tax rate approval. The LA13-A must also be submitted in Gateway for tax rate approval beginning in FY17. Both forms are now required, even if you have no data to report. A "nothing to report" check box at the top of each form should be checked when you have no data to submit. *You must sign and submit both forms even if you are not reporting any data.*

Please note that the LA-15 Interim Year Adjustment form has moved from the Tax Rate module to the LA-3 module.

Tax Rate - BOA Forms

Many BOA forms now include data validations on Save and/or Submit. Look for errors, warning, and informational messages at the top of each form. Forms continue to undergo aesthetic and structural updates and more information will be distributed by the Bureau of Accounts before the beginning of FY17.

In the DLS Reports section, please review the new Tax Rate/Pro Forma Recap Edit Report prior to submission for important information about each form. All errors, warnings and informational messages pertaining to each tax rate form can be viewed and printed using this new report.

Please note that some of the new data validations will appear on prior year forms as errors, since prior years' data may not meet BOA's new FY17 requirements. You can disregard any validation messages appearing on previously approved forms.

Miscellaneous Forms

Property Tax Exemptions

A change regarding Paraplegic Exemptions effective for FY16 is now active in the DLS Gateway application. The amount on the Paraplegic form has been changed to \$175 and the heading formerly labeled 'Amount Abated' now reads 'Amount Reimbursed', and displays the amount the Commonwealth will be reimbursing the community. Please contact the Municipal Databank with questions at (617) 626-2384 or databank@dor.state.ma.us.

Land of Low Value

Land of Low Value has been completely redesigned to simplify the parcel submission process. Assessors and treasurers can now check the validity of parcel data prior to submission by using the new "Validate Data" button in the parcel screen. Treasurers can group one or more parcels together for submission to the Municipal Finance Law Bureau in a new "Group Submit" screen.

Please download our new [Applying for a Land of Low Value Affidavit guide](#) for detailed instructions on LOLV requirements and the new submission process. Because the process changed significantly and some previously submitted parcels may have been in different stages of the old process, we're likely to encounter a few glitches with data already in the system. Report any difficulties to DLS Gateway Support at dlsitgroup@dor.state.ma.us and we'll work with you on specific issues.

Year End Accounting forms

Minor changes were made to certain Year End Accounting forms for both districts and cities/towns. Contact your [Bureau of Accounts field representative](#) for more information.

We'll continue to highlight changes to DLS Gateway in coming articles. Please contact us in the meantime with any questions or concerns. DLS staff will also be presenting information at upcoming MAAO and MCTA conferences, so if you're attending one of them, please seek us out. We're happy to speak with you about the exciting new features of Gateway!

Looking at the Big Picture

Tony Rassias - Bureau of Accounts Deputy Director



When I wrote "[A Sketch of the History of the Massachusetts Bureau of Accounts and Related Matters in the Growth and Development of Municipal Finance.](#)" I described the driving force behind my effort as follows:

I felt as if I were being asked by him and by other former Bureau employees long since passed to share what was their life's work, their efforts, their remembrances with others who currently share many of the same. This writing is in part their curtain call, perhaps their standing ovation for a job well done.

Well, an eerie thing happened recently. A long-time friend, Bob Ellia, now Executive Director of the Massachusetts Association of Assessing

Officers, forwarded me a [picture](#) he received from the grandson of David W. Creelman, a former Supervisor of Local Assessors who became the Director of the Division of Local Taxation in the 1930's. The black and white photograph captured 58 well-dressed men at an unidentified, outdoor location. The only information provided were the words "Division of Accounts, October 4, 1929" written on the back of the frame.

Given that the Bureau of Accounts was once known as the Division of Accounts, I began to wonder if this picture was somehow a serendipitous thank you for telling their story. Curiosity peaked, I was prompted to ask some questions. Who were these men? What were their names? Why were they gathered together for a photo this fall day in 1929 on the eve of the largest financial collapse in our nation's history?

Much to my fortune, I learned that former Assistant Director Ellis FitzPatrick had seen a copy of this picture 30 years ago. Ellis said the picture was of members of the Bureau of Accounts Association. Through my research, I knew that participation in voluntary associations was popular back then, but how that relates to the picture itself is still a mystery.

In an attempt to unravel that mystery, I've sought to identify individuals where I can. I believe that in the first row, the man seated sixth from the left was the first Director of Accounts, Theodore Waddell, whom I mentioned in my BOA history. I think that the seventh man seated from the right in the first row was an Assistant Director of Accounts and former Mayor of Westfield [George Searle](#). Beyond that, the rest remain unknown.

I have to admit that I haven't given in to the temptation to take apart the frame and force out the picture to find more writing for fear that I may damage each of them. Instead, I'm reaching out to our loyal readership.

Does anyone out there have a clue as to where the picture was taken? Can you help me figure this out? If you recognize any of the individuals in the photograph, please email me at rassias@dor.state.ma.us. I greatly appreciate any insights and as I discover more, I'll let you all know. Thanks!

Register Now for the New Officials Finance Forum

Division of Local Services

The Department of Revenue'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 day will begin with Senior Deputy Commissioner Sean R. Cronin's opening remarks and topics will include an overview of municipal government, the budget process, the tax recapitulation process, and reserve and debt policies. We encourage municipalities to forward this information to any and all new officials who would benefit from attending.

The registration form and \$50 registration fee must be received by May 23rd. [Click here for the registration form.](#)

For additional information, contact Donna Quinn at (617) 626-3838 or quinnd@dor.state.ma.us.

May Municipal Calendar

| | | |
|--------------|-----------------------------|--|
| May 1 | Taxpayer | <p>Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest</p> <p>According to MGL Ch. 59, Sec. 57, this is the deadline for receipt of the 2nd half actual tax payment, or the actual tax payment if an optional preliminary bill was issued. According to MGL Ch. 59, Sec. 57C, this is the deadline for the 4th Quarter tax payment.</p> |
| May 1 | Treasurer | <p>Deadline for Payment of Second Half of County Tax</p> |
| May 1 | Accountant/Treasurer | <p>Notification of Amount of Debt Due in Next Fiscal Year</p> <p>As required by MGL Ch. 44, Sec. 16, the Accountant or Treasurer must notify the Assessors of all debt due in the next fiscal year because the municipality is required to pay</p> |

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| | | <p>its debts, appropriated or not.</p> <p>Since all debt service must be paid, any debt service not covered by appropriations is added to the "Other Local Expenditures" category, found on 2 of the Tax Recapitulation Sheet. It is important that the Assessors have this information in order to avoid setting a tax rate lower than required and raising insufficient revenue to cover the municipality's expenditures.</p> |
| May 15 | DOR/BLA | Commissioner Determines and Certifies Telephone and Telegraph Company Valuation |
| 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> |
| <p>To unsubscribe to <i>City & Town</i> and all other DLS Alerts, please click here.</p> | | |