



DLS Staff Receive Awards for Exemplary Public Service

February 2nd, 2017

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Important Dates to Remember

FY17 IT Grant Round Opens

March 1st

On [March 1st, 2017](#), the FY17 Community Compact IT Grant Program will open. Grants of up to \$200,000 will support the implementation of innovative IT projects by funding related one-time capital needs such as technology infrastructure, upgrades and/or purchases of equipment or software. For more information, including the FY17 application, FAQs and FY16 recipients, please [click here](#).

New Officials Finance Forum

DLS staff recently won two significant awards for superior performance from the Commonwealth. These awards exemplify the highest dedication to getting the job done on behalf of our constituents in local government. Please join me in congratulating Kathleen Colleary and the DLS Gateway Modernization Team.

Kathleen, the director of the Municipal Finance Law Bureau, was recently chosen for a 2016 Manuel Carballo Governor's Award for Excellence in Public Service. The Manuel Carballo Governor's Award for Excellence in Public Service is given annually to no more than ten employees or groups of employees who exemplify the highest standards of public service.

As he noted in his announcement of this prestigious award, DOR Commissioner Michael J. Heffernan noted that for 36 years, Kathleen has personified what it means to provide exceptional public service. In her nomination, Kathleen was singled out for possessing a "profound understanding" of Massachusetts General Laws, statutes, and regulations, insight which is only matched by her indefatigable work ethic.



Kathleen's expertise was critical in the Municipal Modernization effort, where her attention to detail, deep subject matter knowledge and willingness to tackle a seemingly endless backlog of arcane and conflicting laws, policies and regulations helped with the development of 'An Act to Modernize

Municipal Finance and Government'.

The DLS Gateway Modernization Team, which received a 2016 DOR Commonwealth Citation for Outstanding Performance, consisted of Bureau of Accounts (BOA) Supervisor Thomas Guilfoyle, BOA field representative Jared Curtis, Bureau of Local Assessment (BLA) analysts Donna Demirai and James Paquette, Municipal Databank Director Lisa Krzywicki, and Municipal Finance Law Bureau Attorney Patricia Hunt.

They worked individually and as a team

This year's New Officials Finance Forum will be held on [Wednesday, May 31st](#) at the College of the Holy Cross in Worcester. This course is intended for recently elected or appointed local municipal finance officials. Additional information regarding registration will be forthcoming.

MUNICIPAL Databank



Other DLS Links:

[Local Officials Directory](#)

[Information Guideline](#)

[Releases \(IGRs\)](#)

[Bulletins](#)

[Publications & Training Center](#)

[Tools and Financial Calculators](#)



then developed innovative ways of redesigning Gateway to maximize those gains.

When personnel turnover resulted in the loss of the project's business analysts, the Gateway team pressed forward, learning to write design specification and taking a much more active role in development than anticipated. This group of extraordinary people willingly embraced even more change and led by example. The entire project could have been delayed or reduced in scope, wasting both taxpayer money and the opportunity to improve the relationship with our municipal customers. This group decided that failure was not an option, and the results speak for themselves. I can't think of a more deserving group for public recognition than the DLS Gateway Modernization Team.

The proof of their work was in the pudding; comments on the new Gateway system received during the recently concluded FY17 tax rate setting season were overwhelmingly positive.

To both Kathleen and the Gateway Modernization team, congratulations on jobs well done!

Sean R. Cronin

Senior Deputy Commissioner of Local Services

FY18 Cherry Sheet Estimates and Charter School Assessment Update

Lisa Krzywicki - Municipal Databank/Local Aid Unit Director

On January 25th, Governor Baker released his budget recommendations (House 1) for FY2018. Later that day, DLS posted preliminary cherry sheet estimates based on the Governor's recommendations on our website. Individual cherry sheets for municipalities and school districts can be found [here](#).

In addition to state aid, municipalities and school districts receive assessments for services provided by the state, such as, public transportation and tuition costs. Included in the tuition costs is an assessment for children that have enrolled in a charter school district. Charter tuition assessments like most other cherry sheet assessments are deducted from the monthly local aid distributions. Beginning in FY2018 (July 1st), DLS will assess districts that have students attending charter

for months meeting with Gateway users and the ANF IT development team to view each division's business processes from many different perspectives. They identified areas where greater efficiency and improved user satisfaction could be gained, and

schools on a monthly basis.

Previously this assessment was deducted monthly from December through June. The charter tuition reimbursement payment schedule will also be changed to coincide with this new assessment schedule. In FY2015, when local aid distributions were changed to a monthly schedule the Department of Elementary and Secondary Education (DESE) modified the payment schedule accordingly, but requested that DOR delay the assessment until December to reflect the October 1 enrollments. This process required the State Comptroller to override payments to charter schools and the account balance was negative until the end of the fiscal year. The State Comptroller has requested that the tuition payments and assessment be reconciled on a monthly basis.

Although this means a change in the sending district's cash flow, it will have no significant impact on the budget. Since charter tuition assessments are included on the cherry sheet, municipalities are required to include them when completing the annual tax rate recapitulation sheet. As always, actual tuition payments, assessments and reimbursements will reflect updated enrollment changes.

All cherry sheet estimated receipts and assessments are subject to change as the legislative process unfolds. As the Legislature begins their budget process, DLS will post revised estimates on our website. Any questions regarding preliminary cherry sheet estimates posted on the Division's site should be directed to the Municipal Databank at databank@dor.state.ma.us or (617) 626-2384.

What's the Number? A Look at FY17 New Growth

Stephen Sullivan - Bureau of Local Assessment Certification Supervisor

If you were a fly on the wall listening in on conversations between municipal finance officials or DLS employees, you may wonder why they all seem so fixated on something called "new growth." Municipal finance officials may be asking their assessors, "How does our growth look this year?" or "What's the number?" Local assessors may be asking the Bureau of Local Assessment (BLA), "When will our growth be approved?" or "Would a property's increase in value due to a removed deed restriction qualify as growth?"(it would).

To answer these and other questions, we're going to briefly explore the concept of "new growth" and why it's such a big deal in the municipal finance world. Then, we'll examine new growth across the Commonwealth's municipalities for Fiscal Year 2017.

[Proposition 2½](#) allows a municipality a 2½% annual increase to the levy limit restrictions imposed by MGL Ch. 59 §21C. Above and beyond that 2 1/2%, an additional increase to the levy limit is permitted based upon the valuation of new construction and other increases to the tax base that are not attributed to market value changes. (For more information, see [IGR 2016-403](#), Fiscal Year 2017 Guidelines for

Determining the Annual Levy Limit Increase for Tax Base Growth.) For example, when a property is subject to taxation for the first time or has an increase in assessed value from the prior year due to a physical change to the existing improvement, that additional value is considered new growth. These annual increases are allowed as long as they do not result in a levy limit above the levy ceiling of 2 ½ percent of the full and fair cash value of the community. (Chapter 59 Sections 21C(b) and (f)). (For more information, see the [DLS Property Tax Assessment Publication “Levy Limits: A Primer on Proposition 2 ½.”](#))

Tax base growth under Proposition 2 ½ includes any parcel of real or personal property that falls under the following conditions:

- The property is subject to taxation for the first time, such as new articles of personal property or an exempt property that is no longer tax exempt.
- The property is being taxed as a separate parcel for the first time. This is usually subdivisions or condo conversions.
- The property has increased in assessed valuation over the prior year as long as it is not due to a revaluation program, for example, when a new deck or an addition is added to an existing improvement.

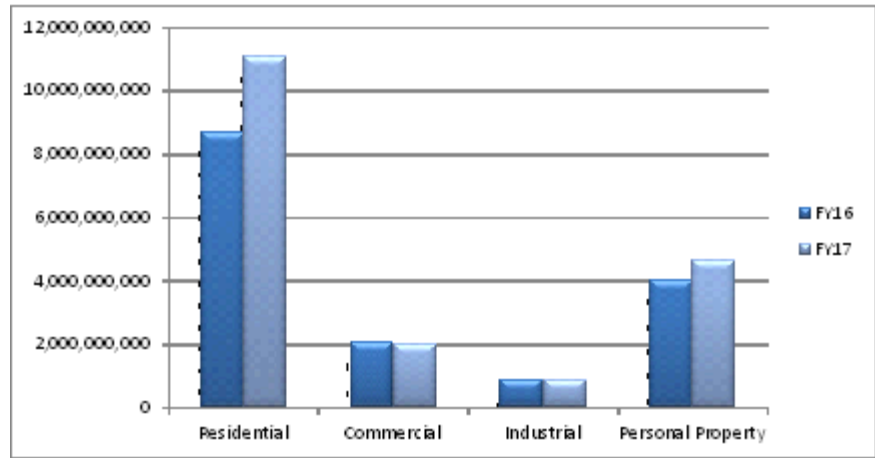
The purpose of this provision is to recognize that new development will lead to more municipal costs. For example, new development may mean more wear and tear on the roads, more children in schools or more calls to the police and fire. Instead of reallocating a fixed levy limit to an expanded tax base, the provision increases the levy limit by an amount equal to the assessed value of new growth divided by 1000 and multiplied *by the prior year's tax rate* for the appropriate property class.

$$\frac{\text{New Growth Value}}{1,000} \times \text{Last year's tax rate} = \text{Tax Levy Growth}$$

As an example, a new \$500,000 commercial office building with a \$10.00 prior year tax rate would add \$5,000 to the municipality's levy limit. In this example, if this commercial property was in a community with a split tax rate (where specific types of properties are taxed at different rates) and the commercial rate was \$20.00, this growth would add \$10,000 to the town's tax levy limit.

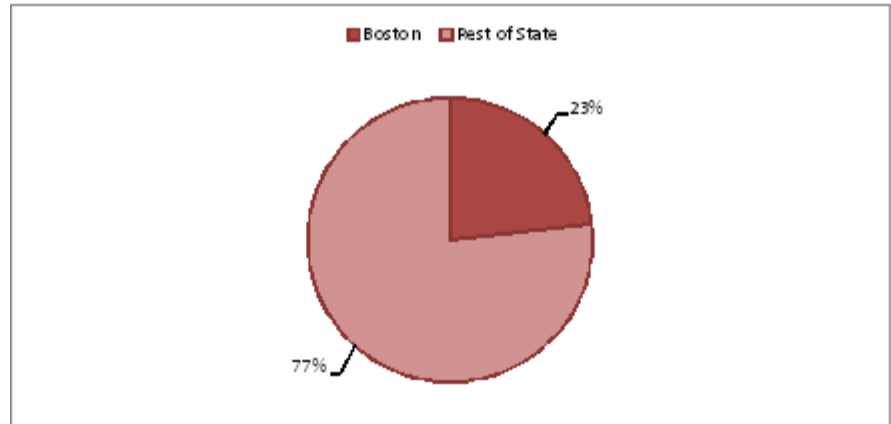
In FY17, the highest total new growth value was reported across the Commonwealth since FY07. Compared to FY16, FY17 totals displayed significant increases in residential growth (27%) and personal property (15%) with slight decreases in commercial (-3%) and industrial (-.5%) growth. Residential growth has still not reached its pre-crash peak of \$13.6 billion in FY07.

Comparing FY16 to FY17 Growth in Value Statewide



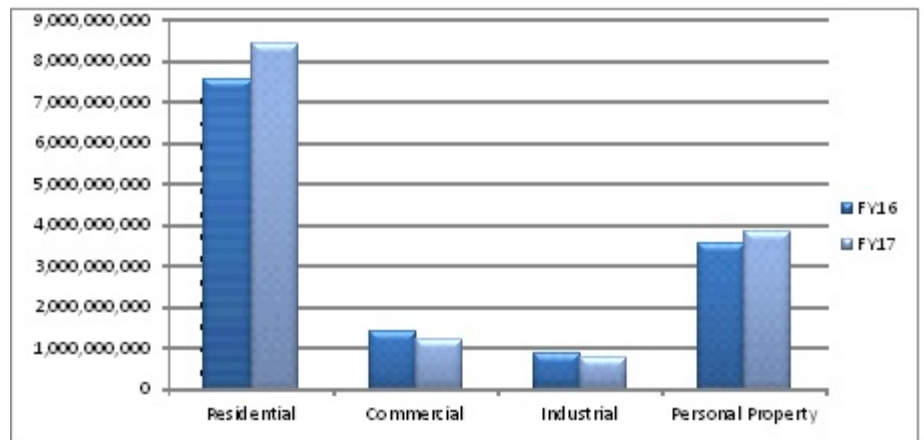
The significant increase in overall FY17 growth can be directly attributed to the City of Boston, where that city's growth shot up 88% from \$2.3B in FY16 to \$4.3 billion in FY17, thereby accounting for 23% of the state's total.

FY2017 Growth Attributed to Boston

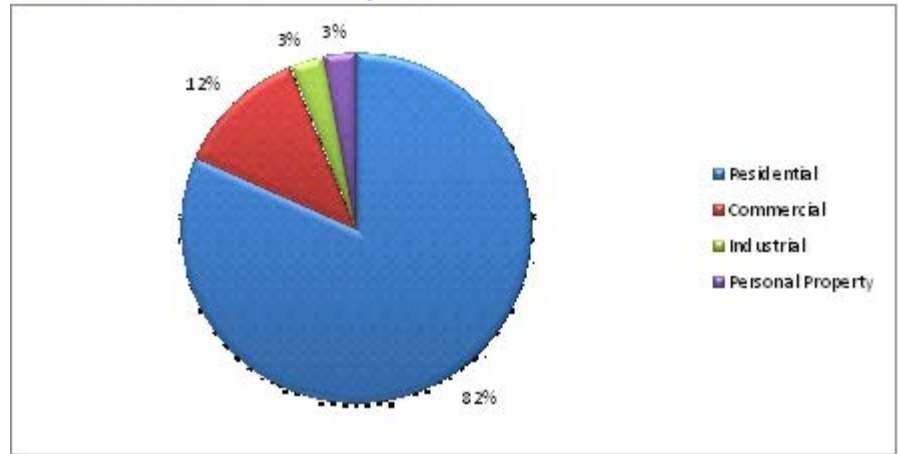


If we remove Boston's growth from FY16 and FY17, we see a much more moderate increase in residential growth (12%) and personal property (7%). We also see a steeper decline across the state in commercial (-15%) and industrial (-12%) growth.

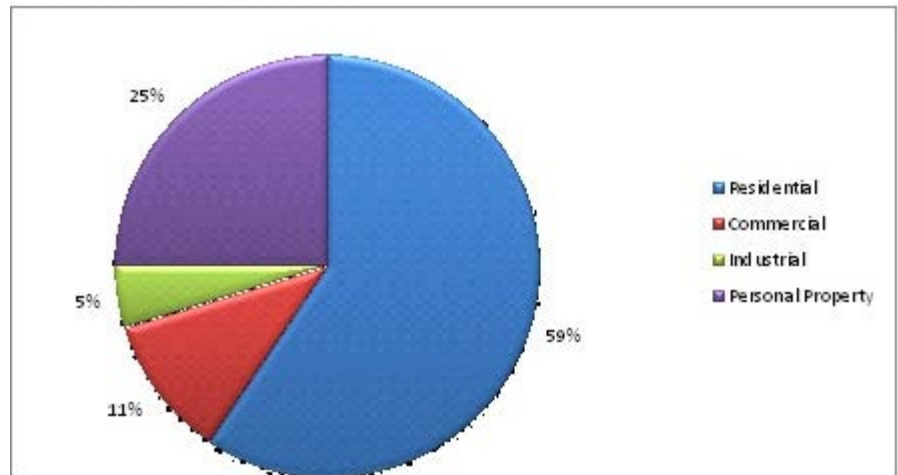
FY16 to FY17 Growth: Boston Removed



FY2017 Statewide Assessed Value by Class



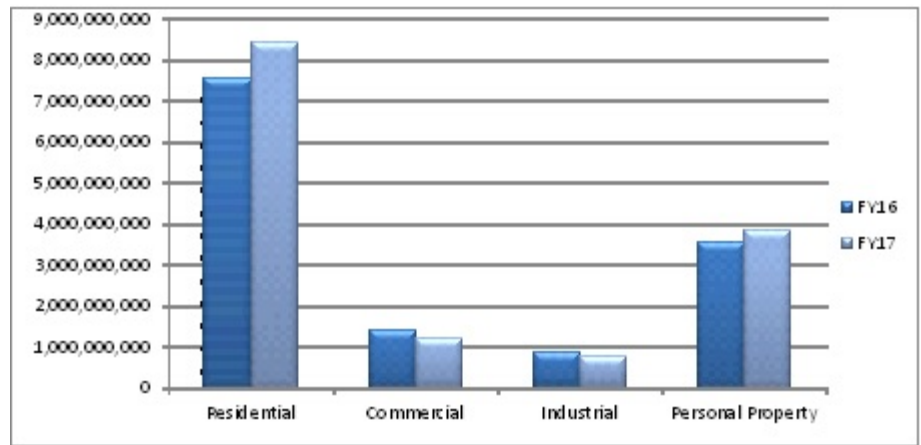
FY2017 Statewide Growth by Class



FY17 personal property percentages provide interesting insights into the details of statewide growth as well. Although personal property made up only 3% of the total assessed value for FY2017, it made up 25% of the growth. As a comparison, the commercial class made up 12% of total assessed value and accounted for 11% of the total growth, while industrial class was 3% of total assessed value and accounted for 5% of the total growth. This trend held true even when the totals for the largest driver of statewide growth (Boston) was removed.

The chart below displays two residential classes which experienced significant growth from FY16 to FY17. The two and three family home classes (104 and 105) yielded an increase of 47%. The apartment classes (111-112) grew 26%. These numbers reflect increased rents and a higher demand for residential properties. To provide a broader statewide picture, the numbers do not include the City of Boston.

FY16 to FY17 Growth: Boston Removed

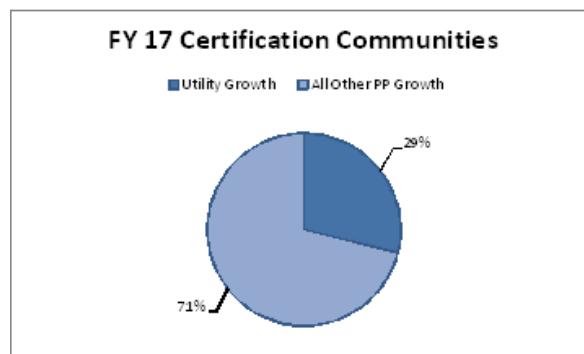


FY17 BLA Observations from the Field

In BLA, we observed a number of trends as well as some areas that presented challenges in assessing offices across the state. A recurring challenge that comes up every year is what does and does not qualify as growth. Routine maintenance such as new siding, a new roof, new windows or changes to grade and condition *does not qualify* as new growth. Just because a building permit is issued, it does not automatically result in new growth. Assessors should contact their [BLA advisor](#) if they have any questions.

The personal property account is an area where municipalities can typically see large increases in growth. As a result, we encourage assessors to review all personal property accounts, including the prior year's assessed values.

Those expecting to see the majority of the growth in the personal property class coming from the utility values (504-506) may be surprised.



Despite making up 53% of the class, less than 30% of the growth came from the 504 (Utility Corporations), 505 (Telephone and Telegraph Companies) and 506 (Pipeline Companies) classes among FY17 certification communities.

Note: The 504 reporting is not automated so that was compiled by reviewing the FY2017 certification files so there is a small margin for error with this number.

One source of confusion in FY17 resulted from communities incorrectly accounting for personal property growth by reporting the total value of a personal property account as growth. For example, an established business is identified incorrectly as a new account

and the value in the account is improperly identified as growth, thereby impacting the growth total. There may be instances when the entire value of an existing personal property account would qualify as growth, but only if the business replaced all of its existing personalty.

Another item for assessors to review is a personal property account that has a significant drop in value from the prior year, but also has a large amount of growth. Again, in certain instances, this may be considered new growth, however, there were many cases in FY17 where it was not growth and it resulted in communities having to adjust their LA13 (the form assessors submit through the [DLS Gateway](#) system to report their community's growth). For example, if the local House of Pizza changes its ownership and name to "Joe's Pizza Palace," the personal property does not qualify as growth *unless* it is replaced with new machinery/equipment and furnishings. A new account resulting from a change in ownership alone *does not qualify as new growth*.

Overall, LA13 errors were minimal for FY17, particularly in communities where electronic records are diligently and accurately maintained. Assessors should try to maintain detailed spreadsheets for each column of the LA13, as well as any other information that would be helpful for determining their growth totals. These should include abatements and changes in property class. For example, when asked for supporting documentation, these communities provided excel spreadsheets with tabs for formerly exempt properties, new residential partials, parcels under construction and utility growth.

We hope you've found this information helpful. BLA will continue to provide updates on new growth data as it becomes available and will review other influential factors and aspects of new growth in future editions of *City & Town*.

Ask DLS: Municipal Modernization

This month's *Ask DLS* again features questions involving the effect of certain changes made by the [Municipal Modernization Act, Chapter 218 of the Acts of 2016](#). A summary of the changes made by this Act can be found in the [August 18, 2016 issue of *City and Town*](#). We have also compiled the questions answered in [the Municipal Modernization Act series](#) of *Ask DLS* for your convenience. 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.

Did the Municipal Modernization Act make any changes regarding property tax payments?

Yes. The Municipal Modernization Act standardized the accrual of interest on overdue property tax installments. Beginning in Fiscal Year 2018, interest will accrue from the installment due date regardless of the billing system used by the city or town. Currently, interest accruals on overdue installments in semiannual payment systems relate back

to the mailing of the bill. No change was made in the interest rate.

In addition, if a city or town has accepted [MGL c. 59, sec. 57A](#), small preliminary or actual bills of \$100 or less will be payable in a single installment. Previously, acceptance of [MGL c. 59, sec. 57A](#) (bills \$25 or less) or [sec. 57B](#) (bills \$50 or less) only applied to cities and towns still using the regular semiannual payment system. This change allows all communities to use this option regardless of the billing system used and updates the amount. The Municipal Modernization Act repealed [MGL c. 59, sec. 57B](#) and applies an updated amount in [sec. 57A](#) to all cities and towns that accept that statute. No further action is needed if a city or town has already accepted [MGL c. 59, sec. 57A](#). Preliminary or actual bills in those communities will be payable in a single installment if they are \$100 or less.

What is the impact of the amendments in the local option jet fuel excise now treated as general revenue of cities and towns that have accepted it?

The amendments do not affect most cities and towns imposing the local option jet fuel excise under [MGL c. 64J, sec. 4](#) and [sec. 13](#). They conformed the excise to a Federal Aviation Administration (FAA) rule that took effect in December 2014. Under that rule, aviation fuel taxes first imposed by a governmental entity after December 31, 1987 must be earmarked for airport purposes. States were given a period of time to develop and implement a plan to comply with the rule during which the FAA would take no enforcement action.

Local Jet Fuel Excise Imposed on or before December 31, 1987. According to our records, all but two of the municipalities currently imposing the jet fuel excise began doing so on or before December 31, 1987. Those municipalities are not subject to the FAA rule and the amendments do not affect them.

Local Jet Fuel Excise Imposed after December 31, 1987. Municipalities that began imposing the excise after December 31, 1987, including those accepting the statute in the future, must spend jet fuel excise revenues for airport purposes under the FAA rule. As a practical matter, that means they must own and operate the airport that generates the excise revenues and segregate those revenues for airport purposes by adopting a separate "enterprise" fund for airport facilities and operations under [MGL c. 44, sec. 53F½](#). Under an enterprise fund, all revenues and expenditures related to the enterprise are segregated from the general fund of the municipality and enterprise revenues may only be appropriated and spent for enterprise purposes. A city or town that cannot spend excise revenues for airport purposes because the airport within their borders is owned by another municipality or governmental entity will not be able to impose the excise in future fiscal years. Only a municipality owning and operating an airport can accept the statute to impose the excise and it may do so whether the airport is located within its borders or in another city or town.

How may a municipality account for insurance, restitution or other third party payments it receives for injuries to police officers and firefighters?

Under [MGL c. 41, sec. 111F](#), a police officer or firefighter incapacitated while performing public safety functions, i.e., in the line of duty, is entitled to leave without loss of pay while recovering from those injuries. If a non-municipal third party, such as a motorist, caused the injuries, the municipality may seek damages against that party. It may recover all of its costs from that third party, including medical and leave costs, payments for backfilling to cover the absence of the employee, loss of income to the employee, including income from work details and overtime, and an amount to cover pain and suffering for the employee.

The Municipal Modernization Act amended [MGL c. 41, sec. 111F](#) to include a new local acceptance paragraph. If accepted, the city or town may establish a “Special Injury Leave Indemnity Fund” and may appropriate monies into the fund. In addition, the fund may be credited with any insurance or restitution monies received from third parties for injuries to police officers and firefighters. Monies in the fund may be spent with the approval of the chief executive officer and without further appropriation for paying expenses incurred under [MGL c. 41, sec. 111F](#), i.e., salary and other compensation, medical bills and replacement services for the injured police officers and firefighters. The balance in the fund carries carry over from year to year, unless the chief executive officer finds that an amount is not needed to pay current or foreseeable future expenses and therefore, may be released to the general fund.

What change did the Municipal Modernization Act make in the procedure for the transfer of taxes to the taxes in litigation account to protect the collector on the bond when bankruptcy or other reasons prevent perfection of the tax lien?

Under [MGL c. 60, sec. 37A](#), a tax collector may record a statement to continue the lien on real property when the collector cannot perfect the lien by a tax taking because of bankruptcy or other legal proceedings. During the time the expiration of the lien is suspended, the collector’s obligation under a fidelity bond is also suspended and the outstanding taxes are transferred to the “taxes in litigation” asset account. [MGL c. 60, sec. 95](#). The Municipal Modernization Act eliminated the requirement that tax collectors obtain authorization from the Department of Revenue in order to make that transfer. That amendment took effect on November 7, 2016. To effectuate a transfer on or after that date, collectors need only to provide the accounting officer with a copy of the recorded statement and the amount to be transferred. The accounting officer will then make the transfer based on the recording of the statement.

If a parcel has been subdivided after the January 1 assessment date and there has been an actual sale, then the real estate taxes on the original parcel, to the extent unpaid, may be apportioned or allocated between the assessed owner of the original parcel and the purchaser(s) of a part of the parcel. The assessors must make the apportionment if a request in writing has been made by one of the parties. What is the recourse for a party who disputes the amount of the apportioned bill?

The Municipal Modernization Act amended [MGL c. 59, sec. 81](#) to extend the time period for a party who disputes an apportionment to appeal to the Appellate Tax Board. Appeals may now be taken within 30 days of the apportionment. Previously, the appeal had to be made within seven days of the apportionment.

MSBA Grant Closeouts: A Tool to Help with the FY18 Budget Process

Massachusetts School Building Authority

As our cities, towns, and districts begin the budget process for FY18 and projecting the FY17 year end results, the Massachusetts School Building Authority (“MSBA”) wants to provide some helpful information.

Over the past 12 years, cities, towns and regional school districts across the Commonwealth have received approximately \$12.4 billion in grants from the MSBA. Approximately, \$4.5 billion relates to contract assistance for local debt service payments. The remaining grants for the Capital Pipeline are paid monthly upon submission by the district of reimbursement requests. There is a holdback of 5% of the grant amount until all the final documentation is submitted and audited. To facilitate the goal of timely closeouts, the MSBA has [posted on its website](#) the steps necessary to complete the process and receive the final payment due to a municipality.

2016 – 2017 Schedule (subject to change)

Deadlines for District Submission for consideration of final audit at MSBA Board meetings

To properly prepare for Final Closeout Audit, the MSBA has set deadlines set forth in this table for receipt of all required Closeout documentation and completion of all required Closeout activities. A checklist of the required documentation and activities can be found by [clicking here](#).

Submission by the deadline does not guarantee a district that its final audit will be presented at that Board meeting. Incomplete submissions will be returned to the district, and will not initiate the Final Closeout Audit process.

Target Board Date	MSBA Due Date for District Submittal of Final Costs and Audit Checklist Documents	MSBA Notification to District of Targeted Board Date
11/9/2016	8/22/2016	9/29/2016
2/15/2017	11/10/2016	12/30/2016
5/10/2017	2/17/2017	3/24/2017
6/28/2017	4/7/2017	5/12/2017
8/23/2017	6/2/2017	7/7/2017
10/25/2017	8/4/2017	9/8/2017
12/13/2017	9/20/2017	10/25/2017

If your city, town or regional school district has completed all aspects

of a school project and has not filed the final documentation, it could be forgoing funds that your municipality is entitled to receive. As you are preparing your fiscal year 2018 budget, please check to see if your municipality is able to complete all necessary steps

and receive the final grant amount. Receiving the grant funds in a timely manner can reduce borrowing costs or the use of free cash. For detail on specific projects, go to “Your School” on the [MSBA’s website](#).

To see projected annual payments for Prior Grant and Annual Waiting List projects, go to [“Payments” on the MSBA’s website](#).

OSD Announcements

Operational Services Division

Back by Popular Demand – Tradespersons Statewide Contract

In the next few months, the [Operational Services Division \(OSD\)](#) intends to establish a series of Tradespersons Statewide Contracts, providing regional coverage for a variety of trade services throughout Massachusetts. This process will begin by soliciting bidders for the services below (UNSPSC commodity codes in parentheses):

- Boiler Services (72-15-10)
- Drain Services (70-17-18)
- Electrician Services (72-15-15)
- Fencing (72-15-40)
- General Contractors (72-11-11)
- Generator/Turbine Services (72-15-43)
- Glass/Window/Doors (72-15-24)
- HVAC/Sheet Metal Services (72-15-12)
- Painting Services (72-15-13)
- Plumbing Services (72-15-11)

OSD will be posting this initial Tradespersons Statewide Contract TRD01 bidding opportunity by March 1st in [COMMBUYS](#), the online portal where many state procurement and purchasing activities occur. TRD01 introduces this first wave of Statewide Contract trade categories, with many additional trade categories to be posted in the coming months. [View the Tradespersons Contract TRD01 Intent to Procure Notice in COMMBUYS.](#)

In anticipation of the new Tradespersons Contract, OSD recommends that municipal procurement officials contact their vendors to alert them to these upcoming bidding opportunities.

Interested vendors must take action toward becoming a Statewide Contractor by registering as a vendor in [COMMBUYS](#). A COMMBUYS business profile must be established for vendors to receive solicitation notices in their areas of interest, submit RFR responses, and, if awarded a contract, transact business with the Commonwealth and other public entities. For assistance, vendors should download the [vendor registration job aid](#).

Vendors already registered in COMMBUYS should ensure that their profile is current and representative of the services they provide in order to receive related notifications. [Find guidance to update your vendor profile.](#)

To receive updates about the Statewide Contract TRD01 bidding opportunity (*this step is critical to receiving additional information*), interested TRD01 bidders must acknowledge the bid in COMMBUYS to receive future TRD01 email updates from COMMBUYS. Notifications will include the posting of the TRD01 Request for Response (RFR) documents, expected over the next few weeks. To acknowledge the bid, vendors must login to COMMBUYS, navigate to the TRD01 posting (Using the Advanced Search, enter TRD01 in the Bid Description field), and select “Yes” on the Acknowledge Receipt and View Solicitation window.

The following resources are available to assist vendors through this process:

- Get additional information at mass.gov/trades and view the [TRD01 informational flyer](#).
- Speak with COMMBUYS Help Desk Staff, M - F, 8 a.m. to 5 p.m. at 888-MA-State or COMMBUYS@state.ma.us.
- Find COMMBUYS training opportunities and other job aids at mass.gov/osd > [OSD Training](#).
- Attend one of the state's Tradespersons Bidders Training Sessions. Details will be posted in the Tradespersons bid documents in COMMBUYS and at mass.gov/trades.

Questions regarding the upcoming Statewide Contract should be directed to the Operational Services Division. Please contact the [COMMBUYS Help Desk](#) by phone at 888-627-8283 or Contract Manager [Betty Fernandez](#) at (617) 720-3133.

Rolling Out Statewide Contract ITC66: Copiers, Printers, Scanners, and Related Devices and Services

OSD has launched the new Statewide Contract for Copiers, Printers, Scanners, and Related Devices and Services Statewide Contract (ITC66) which replaces product and service categories previously offered under OFF32 and OFF27. ITC66 comprises four categories for the purchase, lease, or rental of energy-efficient copiers, printers, micrographic equipment, digital duplicators, scanners, facsimile equipment, scanning services, and related services and supplies. Reference the [ITC66 Contract User Guide](#) for more information or contact [Marge MacEvitt](#), Strategic Sourcing Lead, at 617-720-3121.

Contract Highlights:

- ITC66 equipment acquisition options include term lease, rental, and cost per copy, with service and supply options from both OEMs and third parties;
- Vendors offer a wider, more up-to-date variety of product lines compared to the predecessor contracts;

- Moves buyers to a discount off MSRP structure, designed to enable vendors to offer more advantageous pricing, with volume and other special pricing opportunities;
- Same or preferred service level compared to predecessor contracts;
- Lease terms of up to 60 months;
- Production printers now available; and
- Environmentally Preferred attributes and options.

SAVE THE DATE!

Learn more about the ITC66 contract and meet the awarded vendors at the ITC66 Buyer Event:

Thursday, February 9, 2017

1:00 - 3:30 p.m.

One Ashburton Place, Boston

Reserve a spot today at ITC66buyerevent.eventbrite.com.

February Municipal Calendar

February 1	Taxpayer	<p>Deadline for Payment of 3rd Quarterly Tax Bill Without Interest</p> <p>According to MGL Ch. 59, Sec. 57C, this is the deadline for receipt of the 3rd Quarter actual tax payment without interest, unless the actual tax bills were mailed after December 31st. If mailed after December 31st, the actual tax is due as a single installment on May 1st, or 30 days after the bills were mailed, whichever is later.</p>
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February 1	Taxpayer	<p>Quarterly Tax Bills - Application Deadline for Property Tax Abatement</p> <p>According to MGL Ch. 59, Sec. 59, applications for abatements are due on Feb. 1st unless actual tax bills were mailed after December 31st. In that case they are due May 1st, or 30 days after mailing, whichever is later.</p>
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February 28	Finance Committee	<p>Continue Budget Review and Develop Recommendations</p> <p>This date will vary depending on dates of town meeting.</p>
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Notification of monthly local aid distribution

Final Day of Each Month

State Treasurer

Click www.mass.gov/treasury/cash-management to view distribution breakdown

Editor: Dan Bertrand

Editorial Board: Sean Cronin, Anthonia Bakare, Robert Bliss, Linda Bradley, Nate Cramer, Patricia Hunt, Tara Lynch and Tony Rassias

Contact *City & Town* with questions, comments and feedback by emailing us at cityandtown@dor.state.ma.us.

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