



June 20th, 2019

Important Dates & Information

EDITOR'S NOTE: No July 4th *City & Town*

Due to the Fourth of July holiday, there will be no July 4th edition of *City & Town*. The next edition will be published on Thursday, July 18th. Thank you for your understanding. Have a wonderful holiday!

MassGIS: Video Tutorial Resource for Assessors

Maintaining standardized parcel mapping includes updating unique location identifiers ("LOC_IDs") in assessing records. MassGIS has produced LOC_ID update [training videos for each of the 5 major CAMA systems](#). The videos take you step-by-step through updating LOC_IDs in your CAMA system without typing.

Keeping LOC_IDs current is essential to ensuring that assessing records link to the correct parcel in a municipality's standardized



2019 New Officials Finance Forum Presentation Now Available Online

The 2019 New Officials Finance Forum was held on Thursday, June 6th at the College of the Holy Cross in Worcester. The Division of Local Services (DLS) offers this [yearly seminar](#) to recently elected or appointed officials. With an emphasis on the basics, it's designed to foster a team approach to the various offices by developing an understanding of the responsibilities of the various offices as well as their interrelationship. DLS would like to thank the more than 100 local officials who took time from their busy schedules to attend. To view the presentation, please [click here](#).

DLS Seeks Senior Visualization Specialist

Data Analytics and Resources Bureau

The Division of Local Services (DLS) Data Analytics and Resources Bureau is seeking applicants for its Senior Visualization Specialist position. The successful candidate will turn raw municipal finance data into useful and creative

mapping. The Bureau of Local Assessment now receives LOC_IDs in the annual LA3 sales report. The video shows how to use this list to update the LOC_ID values in the CAMA record for each new or changed parcel on your map.

If you have questions about LOC_ID update, please email massgismail@mass.gov with "LOC_ID update question" in the subject line.

FY2020 Telephone Company Central Valuations

Local boards of assessors will find the fiscal year 2020 telephone company central valuations pursuant to M.G.L. Chapter 59, Section 39 on [the DLS website](#) effective Friday, June 14, 2019. Also included is a memorandum to assessors about the FY2020 valuation as well as the valuation table used, the new growth figures and a list of company billing addresses. The Additional Landline Telephone Personality by FCC Code for each of the centrally valued telephone companies by community is also available.

FY2020 Pipeline Company Central Valuations

Local boards of assessors will find the fiscal year 2020 pipeline company central valuations pursuant to M.G.L. Chapter 59, Section 38A on [the DLS website](#) effective June 14, 2019. Also included is a memorandum to assessors about the FY2020 valuation

visualizations, supporting business users at the DLS and within the Commonwealth's communities by giving them the tools to make data-driven decisions. We're looking for someone to take the lead in our analytics development and help us create reports, analyses, dashboards, and visualizations to support key municipal operations and enhance the decision making process in local government.

The position has been posted on [mass.gov](#) as Senior Visualization Specialist – Job Posting #1900042F. To learn more or to apply, [click here](#).

Course 101 Celebrates One Year Online

Debra Joyce - Bureau of Local Assessment Program Coordinator

Last month marked the first anniversary of the Division of Local Services' (DLS) online launch of Assessment Administration: Law, Procedures, and Valuation, also known as Course 101. This informational tutorial, while mandatory for new assessors and assistant assessors with valuation responsibilities, is also available to any municipal official with DLS Gateway system access. Over the course of ten modules, Course 101 introduces various concepts and requirements of property valuation and taxation in Massachusetts. Subjects include Assessment Administration, Proposition 2 ½, Tax Classification, Setting the Tax Rate, Property Tax Abatements, Exemptions, Personal Property and Motor Vehicle Excise.

Over the past year, 104 assessors and assistant assessors have completed Course 101 online. Of the 104 that completed the course, four were previously disqualified board members who were unable to attend a traditional course within the two-year allotted time frame. The online program enabled them to complete the requirement and return to qualified status.

Thus far, the feedback DLS has received from the assessing community has been resoundingly positive. Northampton Assessor Dennis Nolan "found it to be a terrific resource" adding, "I cannot tell you how important it was to me serving as an Assessor. I plan to go back to review it from time to time."

Provincetown Assessor Carol Bergen proclaimed, "I enjoyed the online experience of Course 101. I believe having control of time, pace and materials made the process more successful. I would definitely recommend taking this course."

In addition to the assessors and assistants that have satisfied the course requirements this year, 38 local officials ranging

as well as the new growth figures and a list of company billing addresses.

New DLS Bulletin and IGRs

The Division of Local Services has posted on its website the following Bulletin and Informational Guideline Releases (IGRs):

[Bulletin 19-2](#) Recertification And Tax Rate Target Dates
[IGR 19-9](#): Lease Purchase Financing Agreements
[IGR 19-10](#): Other Post-employment Benefits Liability Trust Fund
[IGR 19-11](#): Fiscal Year 2020 Guidelines For Annual Assessment And Allocation Of Tax Levy
[IGR 19-12](#): Fiscal Year 2020 Guidelines For Determining Annual Levy Limit Increase For Tax Base Growth*

**The Bureau of Local assessment has updated the format of the LA-13A Amended Growth and LA-13 New Growth forms in the Gateway Tax Rate module. The Gateway Tax Rate Module includes [instructions](#) for completing the LA-13 Tax Base Levy Growth Report and the LA-13A Amended Growth reports for FY20, and [instructions](#) for using the Audited Personal Property template.*

from assessing clerks to town managers and selectmen have completed the training. Many continue to access it as a reference tool when the need arises. Currently, 43 assessors and assistants are in the process of completing the course.

Local officials interested in obtaining Gateway access to Course 101 should contact their Gateway Administrator (usually the city or town clerk) and request inclusion in the DLS Local Officials Directory. Once listed, the local administrator can issue Course 101 access with a username and password.

DLS is also available to provide access by email at dlsitgroup@dor.state.ma.us. Questions or comments related to Course 101 should be directed to bladata@dor.state.ma.us.





Other DLS Links:

[Local Officials Directory](#)

[Municipal Databank](#)

[Information Guideline
Releases \(IGRs\)](#)

[Bulletins](#)

[Publications & Training
Center](#)

[Tools and Financial
Calculators](#)

June Municipal Calendar

- 1 Town Clerk **Certify Appropriations**
The Town Clerk should certify appropriations immediately after town meeting so that the Accountant can set up accounts for every department for the next fiscal year.

- 1 Town Clerk **Update the Local Officials Directory (LOD) in Gateway**
The Town Clerk annually updates the LOD with the names and email addresses of any new local officials and with any changes to position titles.

- 1 Assessors **Determine Valuation of Other Municipal or District Land**
In any community where land is owned by another community or district, the Assessors value the land for in-lieu-of-tax payments and send a notice of the new valuation in the year following a revaluation year.

- 1 BLA **Notification of Proposed EQVs (even-numbered years only)**
- 1 BLA **Notification of SOL Valuations (even-numbered years only)**
- 10 BLA **Conclude Public Hearings on Proposed EQVs (even-numbered years only)**
- 15 BLA **Determine and Certify Pipeline Valuations**
- 15 BLA **Determine and Certify Telephone and Telegraph Company Valuations**
- Make Annual Preliminary Tax Commitment**
 15 Assessors Assessors in quarterly communities, as well as those in semiannual communities issuing annual preliminary bills, should make the annual preliminary tax commitment by this date to ensure the ability to mail the bills by July 1st. The 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.
- Final Date to Make Omitted or Revised Assessments**
 20 Assessors As required by [M.G.L. c. 59, §§ 75](#) and [76](#), if a property was inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessor's role to fix the mistake and assess the property correctly. The 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.
- 30 Assessors **Close Overlay Surplus to Surplus Revenue**
 The transfer from overlay to the overlay surplus account is done on the Assessors' initiative or within 10 days of a written request by the Selectmen.
- 30 Taxpayer **Deadline to Apply to Have Land Classified as Forest Land**
 Per [M.G.L. c. 61, § 2](#), this is the deadline to apply to the State Forester to have land certified as forest land.
- 30 Assessors **Submit Annual Report of Omitted or Revised Assessments to BLA**
- Deadline to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of [M.G.L. c. 59, § 5](#)**
 30 Assessors Assessors have until this date to submit a request to MDM for state reimbursement to offset the tax revenue lost from granted statutory exemptions. The state partially reimburses for these via the cherry sheet. If actual tax bills were mailed late, the reimbursement request deadline is extended to August 20.
- 30 State **Notification of Monthly Local Aid Distributions**
 Treasurer See [IGR 17-17](#) for more cherry sheet payment information, monthly breakdown by program is available [here](#).

July Municipal Calendar

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|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Collector | Mail Annual Preliminary Tax Bills
This date applies for all quarterly communities and for semiannual ones that issue annual preliminary bills under <u>M.G.L. c. 59, § 57C</u> . The 1st and 2nd quarter bills may be included a single mailing. |
| 15 Accountant and Treasurer | Deadline to Process all Prior-Year Unencumbered Expenditures
Under <u>M.G.L. c. 44, § 56</u> , all unencumbered expenses incurred as of June 30 must be recorded and paid as of this date. |
| 15 Accountant | Report CPA Fund Balance (recommended date)
After closing the fiscal year and before the October 31 deadline, the Accountant submits the CPA fund balance report (Form CP-2 in Gateway) to BOA and gives notice to the CPA Committee. |
| 15 Pipeline Company | Deadline for Appealing Commissioner's Pipeline Company Valuations to the ATB |
| 15 Telephone and Telegraph Company | Deadline for Appealing Commissioner's Telephone and Telegraph Company Valuations to the ATB |
| 20 BLA | Notification of Changes in Proposed EQVs (even-numbered years only) |

To view the municipal calendar in its entirety, please [click here](#).

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

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