



November 19th, 2020

30B Emergency Procurement Authority



DLS recently issued an alert to inform municipal procurement officers who need to purchase goods or services related to COVID-19 on an expedited basis that G.L. c. 30B includes emergency procurement authority.

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Specifically, under G.L. c. 30B, § 8, if the time needed to comply with a requirement in c. 30B would endanger the health or safety of people or their property, a procurement officer can procure the needed supply or service without complying with that requirement. Any emergency procurement must be limited to the supplies or services necessary to address the emergency and must otherwise meet the requirements of c. 30B to the extent possible under the circumstances.

The procurement officer must make a record of the emergency as soon after the procurement as practicable, specifying:

- each contractor's name;
- the amount and the type of each contract;
- a listing of the supply or service provided under each contract; and
- the basis for determining the need for an emergency procurement.

The procurement officer must submit a copy of this record at the earliest possible time to the Secretary of the

By the Numbers

City & Town provides updates on the progress of the tax rate and certification season while also allowing you to follow the tax rate setting process in real time. Thanks to our Municipal Databank staff, this public information is available 24/7 by [clicking here](#).

Prelim. Certifications
Approved: 49

Final Certification: 34 (of
70 total)

LA4 Approved: 252
(275 submitted)

LA13/ New Growth Approved:
251 (269 submitted)

Tax Rates Approved: 64

Balance Sheets Approved: 192

Total Aggregate Free Cash
Approved: \$969,568,413

Important Dates & Information

Forms of List Revisions for FY2022

Commonwealth for publication.

For more information, visit the Inspector General's Office FAQs on "COVID-19 and Chapter 30B":
<https://www.mass.gov/info-details/covid-19-and-chapter-30b-faq-your-procurement-questions-answered>.

For guidance on Chapter 30B procurement matters, contact the Office of the Inspector General's 30B Assistance Hotline, open Monday through Friday from 8:30 a.m. to 4:30 p.m.: 617-722-8838 or 30BHotline@massmail.state.ma.us.

For general COVID-19 resources for municipalities, visit <https://www.mass.gov/info-details/state-guidance-for-municipalities>.

Please also note that there are over 100 statewide contracts in place that may already meet the needs of local governments and schools. For more information on buying from a statewide contract issued by the Operational Services Division, visit: <https://www.mass.gov/buy-from-a-statewide-contract>, or for assistance you can contact the OSD Help Desk from 8:00a.m.-5:00p.m. (Eastern) Monday-Friday by calling 1-888-627-8283 or by emailing COMMBUYS@state.ma.us. Municipal procurement officers should also consider the use of these contracts as a viable option to accelerate the purchasing process.

New Local Option Room Occupancy and Meals Excise Data Report Available **Donnette Benvenuto and Lisa Krzywicki - Data Analytics and Resources Bureau**

The DLS Data Analytics and Resources Bureau (DARB) is excited to announce that we have created a report that shows the tax liability and number of returns filed by month for rooms and meals. You can find this information for both the room occupancy transfers and the sale of meals for communities that have adopted the local option taxes. Had we not been in the midst of COVID, these reports would

DLS has released [Bulletin 2020-11: Forms of List Revisions for FY2022](#). The Bulletin describes revised personal property returns in [State Tax Form \(STF\) 2](#) and [STF 2-504-G](#) (for gas companies) and [STF 2-504-E](#) (for electric companies), located in [Taxpayer Forms and Guides page](#) on the DLS website.

The bulletin directs legal entities in the business of providing transmission and distribution of gas or electricity (property use code 504) to file personal property returns STF 2-504-G (for gas companies) and STF 2-504-E (for electric companies). These returns are required for FY2022 and no longer optional.

If you have any questions about the Form Of Lists for FY2022, please contact the Bureau of Local Assessment through bladata@dor.state.ma.us.

Free 2020 “What’s New in Municipal Law” Seminar Available Online

Developed by our Bureau of Municipal Finance Law, the Division of Local Services is pleased to announce its annual “What’s New in Municipal Law” presentation on recent

show higher generating months, like summer rentals versus lower months when less people travel to the Commonwealth for vacations. Although with the pandemic, it gives a community insight on revenues before the state of emergency, during the emergency declaration and re-opening phases.

It is important to understand that this is the tax liability, not actual tax collections. There will be differences between what a community received in the quarterly payments and the liabilities listed in the report. Data is based on the return filed by the taxpayer; it does not reflect actual payment of the tax due. It is also important to note that the tax liability reflects the filing period, which would be based on activity at the hotel/short-term rental or restaurant the month prior to the filing. For example, the July liability reflects room occupancy transfers and restaurant sales in June. You may notice that there is a significant increase in liabilities for room occupancy between FY2019 liabilities and FY2020. This may seem odd considering the pandemic, keep in mind that effective July 2019 the definition of room occupancy transfers was changed to include short-term rentals.

While preparing the report for publication we noticed some interesting facts. Inclusion of short-term rentals for many communities shows significant increases in liabilities and number of returns. In addition, it was noted some communities have not adopted the room occupancy, but the number of returns that are being filed based on the state room occupancy tax has increased with the addition of short-term rentals. For example, the community below likely had some bed and breakfast establishments in FY2019, but must now have several short-term rentals, yet they never voted to accept the local option tax.

Local Option Room Occupancy tax rate 0%

Month	Rooms 2019		Rooms 2020		Rooms 2021	
	Tax Liability	Number of Returns	Tax Liability	Number of Returns	Tax Liability	Number of Returns
July	.00	6	.00	108	.00	79
August	.00	6	.00	108	.00	79
September	.00	6	.00	108	.00	79
October	.00	6	.00	108	.00	0

legislation and court decisions is currently available online and at no cost for the first time in our organization's history.

The presentation consists of five narrated videos discussing recent laws and cases related to municipal finance and municipal law. You can view the videos individually or together as a group on our YouTube channel listed under [What's New in Municipal Law 2020](#).

The estimated viewing time and link for each segment is included below. We hope you find this resource helpful and informative!

[Part 1 – New Legislation \(19:34\)](#)

[Part 2A – Property Tax Decisions \(21:15\)](#)

[Part 2B – Tax Collection and Public Employment \(14:43\)](#)

[Part 2C – Finance and Land Use \(10:27\)](#)

[Part 2D – Other Municipal Decisions \(16:04\)](#)

DHCH Eviction Diversion Initiative Launches New Awareness Campaign

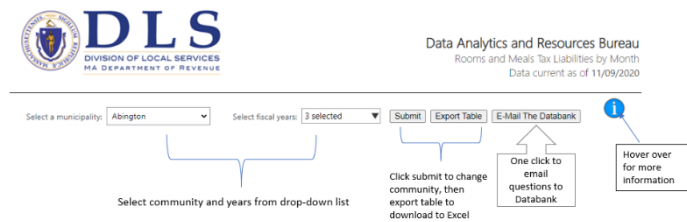
A complete list of communities that have adopted the local option taxes can be found on the DLS website, [room occupancy and community impact fee](#) and [meals](#) tax. Communities who have recently adopted any of the local option taxes are reminded to submit [notifications of acceptance forms](#) to DARB at databank@dor.state.ma.us as soon as possible.

We are unable to display data where 3 or less establishment are registered, communities with concerns about this information should contact us at the DARB – Databank support email address above. As you will see below, this community had 3 establishments in FY2019, but with the addition of short-term rentals, the number jumped to 27 in FY2020. As a result, we are able display the liabilities for FY2020 and FY2021, but FY2019 shows zero.

Local Option Room Occupancy tax rate 6% effective 10/01/2015

Month	Rooms 2019		Rooms 2020		Rooms 2021	
	Tax Liability	Number of Returns	Tax Liability	Number of Returns	Tax Liability	Number of Returns
July	.00	3	23,094.80	27	7,478.54	16
August	.00	3	23,120.13	27	8,975.17	16

How to use our new report:



As illustrated above, select the community and years from the drop-down list and click submit, tables with the data relating to your selection will populate. This can be viewed on the screen or exported to Excel. If you have questions, click the “E-mail the Databank button.” This will open your default email and populate the Databank email address. There is an information icon (i) that provides the user with more information about the data.

Right now, we have data for FY2019 – FY2021, you will only

The Executive Office of Housing and Economic Development is raising awareness of its Eviction Diversion Initiative with a new video. To view and share it, [click here](#). More information is available at mass.gov/CovidHousingHelp

Latest Issue of *Buy the Way* Now Available

Don't miss the [October-November 2020 edition of *Buy the Way*](#), the bi-monthly magazine of the Operational Services Division (OSD). Click [here](#) to get news and updates from OSD delivered to your inbox.

DLS Links:

[COVID-19 Resources and Guidance for Municipal Officials](#)

[Municipal Finance Training and Resource Center](#)

[Local Officials Directory](#)

[Municipal Databank](#)

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

see data for July through September in 2021. Monthly data becomes available approximately 30 days after the filing period ends, therefore the October data should be available by the end of November. This [timetable](#) is helpful to understand filing, reporting and payment timeline. To access this new meals and rooms liability report, click [here](#). A future enhancement to this report will show the liability for the community impact fee.

Although we think this report will be helpful to local officials as they prepare estimated receipts in these two programs, we understand that having a similar tool for those that have not adopted the local option but are considering it would be helpful. In early December, DARB is planning to release another report to assist with adopting and estimating the potential receipt in either program. It will use gross sales by month to calculate the monthly tax liability at 1% and the community can estimate the potential annual tax liability based on the percentage being considered. In the meantime until that new report is released, you can email the databank@dor.state.ma.us for a potential estimate.

FY2021 Community Preservation State Match Distributed Donnette Benvenuto and Lisa Krzywicki - Data Analytics and Resources Bureau

On November 13th, the Data Analytics and Resources Bureau (DARB) distributed the FY2021 state match of Community Preservation (CPA) funds. The CPA trust fund receives revenues from surcharges on documents filed at the Registry of Deeds. Effective January 1, 2020 the registry of deeds increased fees on most documents from \$20 to \$50 and on municipal lien certificates from \$10 to \$25. In FY2021, there are 176 communities eligible for the CPA state match and as of November, the CPA state trust fund recorded revenues totaling \$61.1 million.

Of the 176 communities eligible, 76 have adopted the surcharge at the maximum 3% making them eligible for base distribution match of 28.6% of the local CPA surcharge

[Bulletins](#)

[Publications & Training Center](#)

[Tools and Financial Calculators](#)



committed. They are also eligible for the 2nd round distribution (equity) and 3rd round distribution (surplus), which can result in an increased percentage match, up to 100%. The remaining 100 communities that did not adopt the CPA at 3% are only eligible for the first-round match of 28.6% of the local CPA surcharge committed.

Number of communities eligible for the FY2021 state match by percentage adopted:

% Adopted	# of Communities
3.0%	76
2.0%	15
1.5%	39
1.25%	1
1.10%	1
1.0%	43
0.50%	1

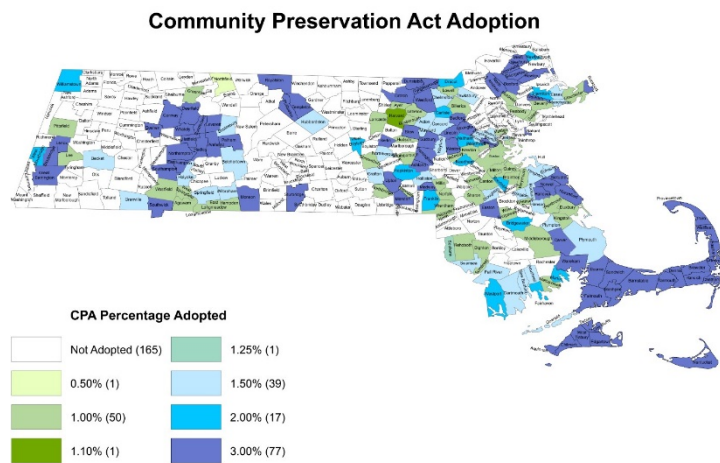
The full distribution breakdown and decile ranking by community can be found [here](#) on the DLS website.

On the November 3rd ballot an additional 9 communities voted and approved the CPA and West Stockbridge adopted it earlier in the year. Municipal Clerks in these communities are reminded to send in the Specimen ballot, results and [notification of acceptance form](#) to DARB at databank@dor.state.ma.us as soon as possible.

List of additional communities and percentage adopted eligible for the FY2022 CPA state match in November of 2022:

Community	% Adopted
Framingham	3.0%
Franklin	2.0%
Greenfield	1.0%
Hopedale	1.0%
Lancaster	1.0%
Lee	1.5%
Milton	1.0%
Shrewsbury	1.0%
West Stockbridge	2.0%
Whitman	1.0%

The map below shows all the communities that have adopted the Community Preservation Act, including those recently adopted.



For questions about the distribution or to notify us of local adoption, please email databank@dor.state.ma.us.

DLS Offers Stabilization Funds and Overlay Online Trainings Frank Gervasio - DLS Director of Special Initiatives

DLS recently published videos providing information on two different types of financial reserves, stabilization funds and overlay.

Stabilization funds, sometimes referred to as “rainy day funds”, are a vehicle that allow cities and towns to build financial reserves for specific future purposes, to finance unforeseen or emergency needs, sustain operations during

difficult economic periods, or provide revenue sources for the annual budget. This [video](#) provides an overview of how stabilization funds can be utilized, and the [best practices](#) on building and expending these reserves. A brief overview of stabilization fund overrides, a procedure part of Proposition 2 ½, is also provided.

For further guidance, please refer to the [Stabilization Funds IGR](#).

The overlay account, also referred to as “Allowance for Abatements and Exemptions”, funds anticipated property tax abatements, exemptions and uncollected taxes in any fiscal year. This [video](#) walks through how local assessors should determine an overlay amount as well as how the amount is approved. It also reviews both overlay surpluses and deficits.

As a reminder, you can also view our presentation regarding [free cash](#).

Be sure to bookmark the [Municipal Finance Training and Resource Center](#) page and subscribe to our [YouTube channel](#) to stay updated on new items added. Something you'd like to see us cover? We'd love to hear from you! Please email me at gervsaiof@dor.state.ma.us.

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

To unsubscribe to *City & Town* and all DLS alerts, email dls_alerts@dor.state.ma.us.