



October 6th, 2022



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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](#).

Preliminary Certifications Approved: 14

Final Certification: 5 (of 70 total)

LA4 (Assessed Values) Approved: 63 (76 submitted)

LA13 (New Growth) Approved: 62 (70 submitted)

Tax Rates Approved: 19

Balance Sheets Approved: 88

Total Aggregate Free Cash Approved: \$658,019,806

Important Dates &

A Message from Community Compact Cabinet Chair Lieutenant Governor Karyn Polito



Dear Municipal Official,

Happy Fall! Last week, Governor Baker and I, along with many of our Cabinet Secretaries, had the opportunity to participate in the annual MARPA – DLS Municipal Conference at The College of the Holy Cross in Worcester. It was

wonderful to be back at Holy Cross with so many of you to recognize your partnership with our Administration and efforts to strengthen state and local collaboration, to highlight our Administration's initiatives on infrastructure and workforce development for municipalities and the Commonwealth (more on that below), and to hear of communities and key stakeholders' innovative best practices and strategies on a variety of topics.

Thank you to DLS Senior Deputy Commissioner Sean Cronin, MARPA Co-Chair and FCROG Executive Director Linda Dunlavy, and MAPC Deputy Executive Director Lizzi Weyant and her team for an informative and engaging conference.

As you'll recall, during 2017-2018 I convened a work group charged with the addressing the local government workforce skills gap. To address this significant challenge and meet the tremendous demand for qualified, trained, and diverse municipal employees, the deployment of additional strategies and a continued strong

Information

Register Today for the "Meet DLS" Webinar

Are you new to local government or know someone who recently entered public service in a city or town? The Division of Local Services invites you to join us on October 24th at 2pm for our latest webinar, "Meet DLS: Who we are and how we can help."

During the first half of the presentation, attendees will hear directly from [DLS](#) staff about our mission and the resources, guidance and information we offer to cities and towns across the Commonwealth. The second half will offer breakout rooms hosted by the [Bureau of Local Assessment](#), [Bureau of Accounts](#), and [Financial Management Resource Bureau](#) who will provide a high level overview of key concepts and functions that are important to your role.

In advance of the webinar, we suggest reviewing the following items linked below to better acquaint you with the subject matter we'll be discussing:

- [Introduction to DLS](#): This presentation provides a brief overview of DLS and the mission of each of its bureaus.
- [City & Town New Officials edition](#): Published in June of 2022, this edition of our e-newsletter provides a great introduction to variety of municipal finance trainings and resources.
- [Overview of Municipal Government](#): This video walks through the responsibilities of local officials and how they interact in managing municipal operations.
- [Proposition 2 ½](#): This series explains the basic provisions of the fundamental feature of the Massachusetts municipal fiscal landscape in nine short videos.
- [Teamwork in town government](#): Learn about the key players involved in managing a town's finances and the core financial best practices common among fiscally stable communities.

To register for this webinar, please click [here](#). Please contact

partnership between the state and cities and towns is required. As Chair of the Community Compact Cabinet and a former local official myself, I know how critical it is to have highly functioning municipalities across the Commonwealth, and that at the heart of that is strong financial management. That is why I was thrilled to announce at the conference a **new Local Finance Commonwealth Fellowship, a partnership between DLS and our Commonwealth's Community Colleges.**

This new initiative provides up to 30 community college students the opportunity to enter a paid Fellowship that provides both career preparation, via a training program managed by DLS, and a work-based learning experience, via partnerships with cities and towns who will serve as host communities. The Fellowship model will enable students who are currently enrolled in finance or accounting programs to go through an extensive training program and then take those skills to a municipality where they will not only continue to learn about municipal finance, but also help short-staffed city and town halls.

The Fellowship is truly a win-win that will help grow the pipeline of future municipal finance professionals. For the Fellowship to maximize its potential, we'll need your help in hosting Fellows in your community. While more information will be forthcoming later this month, Fellows will be fulfilling their service during June-September 2023. For more details, please reach out to DLS Senior Deputy Commissioner Sean Cronin at croninse@dor.state.ma.us.

Thanks to your persistent advocacy and partnership, our colleagues in the Legislature's support, and our Executive agencies planning and coordination, Massachusetts is in a solid position to compete for and deploy various federal funding opportunities quickly, effectively, and equitably. However, with such an unprecedented influx of federal monies coming to the Commonwealth and municipalities, we want to ensure we build on this foundation and that our municipal partners are best positioned to maximize these funding opportunities. To that end, I was also pleased to **announce at the conference that \$2,000,000 will be provided to the Commonwealth's Regional Planning Agencies (RPAs) so that**

dlsregistration@dor.state.ma.us with any questions. We look forward to seeing you!

Balance Sheet and Tax Rate Recap Gateway Processes Instructional Videos Now Available

As the end of the calendar year approaches, please watch our new step-by-step videos that walk through the processes for submitting your community's balance sheet and tax rate recapitulation for DLS review.

Balance Sheet Checklist - As of July 1st, 2022, the revised balance sheet checklist is now a DLS Gateway form that must be completed as part of the Bureau of Accounts free cash certification review process.

This instructional [video](#) walks through how to complete the twenty questions that appear on the newly formatted balance sheet checklist.

Tax Rate Recap, Page 3 Support Form - As of July 1st, 2022, the new Gateway tax rate recap page 3 support form must be completed and submitted as part of the Bureau of Accounts tax rate recap approval process.

This [video](#) provides detailed instruction on how to complete the four tabs associated with the new page 3 support form. Prior to starting the page 3 support form, please input the actual and estimated local receipt figures on page 3 of the tax rate recap. Once these figures have been entered and saved, the page 3 support form will automatically populate based on the numbers entered in the tax rate.

If you have questions or need additional information, please contact your [Bureau of Accounts field representative](#).

"Everything You Ever Wanted to Know About Cherry Sheets" Webinar

Join us on October 19th at 10am for our next webinar, "Everything You Ever Wanted to Know About Cherry Sheets." During this presentation, DLS staff will present information about the annual cherry sheet process with time for Q&A.

What is a "cherry sheet?" We'll provide a brief history, discuss the state budget cycle, highlight where to find your community's cherry sheets, and explain how they impact your community's local budget

they can better help their member communities take advantage of these opportunities and make generational investments in their communities. With this funding, agencies can assist with grant writing and grant management; procuring specialized consultants; and preparing studies and other requirements of federal grants.

With just a few months left in our Administration, I would like to take a moment to reiterate how grateful Governor Baker and I are for your commitment to your communities and pursuit of local service, and for welcoming us into your communities. It has been such an honor to partner with you in service to building strong communities and a strong Commonwealth. I'm proud of what our Administration has accomplished and the relationships we've built with local officials, and had the opportunity to speak recently about our Administration's approach to local collaboration and capacity building, as outlined by the [Rappaport Institute's Policy Brief](#). **If you have a moment, I encourage you to read the brief, as it offers useful insights into empowering cities and towns and strategies for engagement with municipal officials on identification and support of local needs and strengthening localities capacity and is a true testament to your work to create a successful partnership.**

With Gratitude,

Karyn E. Polito

Lieutenant Governor

Submitting Prop 2½ Votes Using DLS Gateway

Kirsten Shirer - Data Analytics & Resources Bureau Chief

City and town clerks now have a new, faster way to notify DLS of any Proposition 2 ½ votes for the current fiscal year: enter them directly into DLS Gateway! In the past, vote information was emailed to the DLS Databank, then entered in Gateway, reviewed, and finally approved for use in the current year's tax rate calculations. Giving clerks the ability to enter vote information will eliminate extra steps,

process. Finally, we'll provide tips on how to stay informed throughout the state budget cycle.

To register, [click here](#). Please feel free to contact dlsregistration@dor.state.ma.us with any questions. We look forward to seeing you then!

As a reminder, you can view recorded of our [DLS-hosted webinars](#) on our [YouTube page](#)! Be sure to review and bookmark the [Municipal Finance Training & Resource Center](#) for related content as well.

MassDEP Proposes One-Time Medium- and Heavy-Duty Vehicle Report Requirement

MassDEP is proposing to adopt a new regulation: 310 CMR 7.41 *Large Entity Reporting Requirement*, which will require certain fleet owners to submit a one-time report on their medium- and heavy-duty (MHD) vehicle types and usage characteristics. This information will help the Commonwealth assess the best way to develop charging infrastructure and programs to support and accelerate the MHD zero emission vehicle market in Massachusetts.

Public Hearing and Comment

Period: MassDEP will accept written comments until 5:00 PM EST on October 14th, 2022. Additional details are available by [clicking here](#).

Latest Issue of *Buy the Way* Now Available

Don't miss Issue #17 of [Buy the Way](#), the official magazine of the Operational Services Division (OSD).

[Click here](#) to get news and updates from OSD delivered to your inbox.

IGR Regarding the Borrowing Amount of an Approved Prop 2½ Debt Service Exclusion

The Division of Local Services (DLS) Municipal Finance Law Bureau (MFLB) has issued a new Informational Guidelines Release (IGR). IGR 2022-14 explains the policies of the Commissioner of Revenue regarding the borrowing amount covered by an approved Proposition 2½ debt service exclusion. It also includes new procedures and forms to be used by cities and towns with approved debt exclusions for obtaining a

reducing the risk of errors and accelerating the tax rate approval process.

All clerks were given the Gateway rights for all 5 Votes forms: Debt Exclusion, Override, Underride, Capital Exclusion and Stabilization Fund. The process is simple:

1. Enter the vote data in the appropriate form.
2. Upload a copy of the specimen ballot with the number of "Yes" and "No" votes written in.
3. Sign and submit the form.

DLS Databank staff will review the submission and contact you if necessary. If all required information has been submitted, we'll approve the form and the information will pass automatically to the associated tax rate forms. Please enter all votes – both wins and losses. Although losses don't impact a community's tax rate, DLS uses this data to produce the [Proposition 2 ½ analytics](#) available on the DLS website.

The Tax Rate module will display new informational messages on the Levy Limit form, where vote data has the largest impact. The current status of the Override, Underride, Capital Exclusion and Stabilization Fund Votes forms will appear as a reminder that any new votes must be approved by DLS. (Debt Exclusion reminders are handled separately in the DE-1 process.) You can ignore these reminders if your community did not have a Prop 2 ½ vote this year.

Clerks can contact Databank or DLS Gateway support staff with questions by emailing databank@dor.state.ma.us or DLSGateway@dor.state.ma.us. A self-help guide is available on the DLS website and is also available on the Tax Rate landing page (or by [clicking here](#).) Please contact us if you need assistance with these new forms. Entering the data directly into DLS Gateway, where it is needed for important tax rate calculations, will help us approve tax rates even more quickly and efficiently. We will also process any data received via email this year, as we always have. If you submit vote data this year using DLS Gateway, please let us

determination about the inclusion of cost increases. [IGR-2022-14 – PROPOSITION 2½ DEBT EXCLUSIONS](#)

To access IGRs, LFOs and Bulletins, please visit this [webpage](#).

Overview of Municipal Debt Training Video

DLS has added a new informational [video](#) on municipal debt to the [Municipal Finance Training and Resource Center](#) and our [YouTube page](#). The video provides a brief overview of municipal debt, how it's authorized, and the roles local officials and others play in the issuance process. The training video also highlights a number of DLS resources available to help municipal staff better understand municipal debt.

These include our existing municipal debt videos like the [Deeper Dive into Municipal Debt playlist](#). You can also review [informational guideline releases](#) and access our [debt service calculator](#) as a guide to project debt service payments. These and other municipal debt-related resources are all available on the [debt and borrowing section](#) of our training page.

Pandemic Flexibility Provisions Extended

On July 16th, 2022, Ch. 107 of the Acts of 2022 was signed into law, extending certain pandemic-related policy measures. This bill authorized the continuation of remote meetings and public access under the Open Meeting Law and other remote meeting provisions (including for Massachusetts nonprofit corporations and Massachusetts public companies) until March 31, 2023. [Click here to view the law](#).

For additional related information and resources, please see the [DLS COVID-19 Resources and Guidance for Municipal Officials page](#).

DLS Links:

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

[Events & Training Calendar](#)

[Municipal Finance Training and Resource Center](#)

know what you think of the new, expedited process!

Notice to Assessors: Revised Training Regulations

DLS Bureau of Local Assessment

[M.G.L. 830 Code of Massachusetts \(CMR\) 58.3.1](#) establishes required training for municipal officials serving or working in assessing offices within the Commonwealth. It requires a person elected or appointed as an assessor to meet certain minimum educational requirements as established by the Commissioner of Revenue. The CMR is applicable to Board of Assessor members as well as individuals serving as assistant assessors. Specifically, these assessing officials must complete established basic training courses and successfully pass an examination on the course materials. Successful completion of required educational courses and examinations meets the Commissioner's minimum qualification standards and deems a person to be qualified as an assessor in the Commonwealth. Once these established educational requirements are met, a certificate of completion is issued to the assessor.

As of September 16th, 2022, the timeline for the completion of Commissioner of Revenue's established training requirements has been revised. Previously, a municipal official was given a two-year period from their date of appointment or election in which to meet the established training requirements and be deemed a qualified assessor in the Commonwealth. The time frame in which to qualify as an assessor has now been reduced. A person serving as an assessor or assistant assessor whether newly elected or appointed to the position must complete the Commissioner's minimum training

[Local Officials Directory](#)

[Municipal Databank](#)

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

[Bulletins](#)

[Tools and Financial
Calculators](#)



requirements within one year from the date of appointment or election. It's important to note the revised timeframe is applicable within one year following election or appointment or within two years from September 16, 2022, whichever is later.

The [Division of Local Service's \(DLS\) Course 101](#), *Introduction to Assessment Administration: Law, Procedures, Valuation* constitutes the basic minimum required training. Course 101 is available online through the [DLS Gateway application](#). It consists of ten modules, each accompanied by an associated self-assessment. All modules must be completed in their entirety and all associated self-assessments must be completed by obtaining a score of 70% or higher for successful completion of the Course and assessor qualification. On average, completion of the entire Course 101 takes approximately ten hours. After successfully completing Course 101 it's important to note that Board of Assessor members will receive their Certificate of Completion in the form of an email. The email will be sent to the email address associate with their entry in the DLS Local Officials Directory, a component of DLS Gateway.

Access to Course 101 is not reserved only to assessors and assistant assessors. Other staff in the assessing department or other municipal officials may take the course to gain basic assessing knowledge. Access to the course requires any individual regardless of their position or title to be first listed in the DLS Local Official's Directory (LOD) and then to obtain Gateway credentials allowing access to the course within the application. Please note a valid email address must be associated with their Directory listing. If you have any questions on training requirements or Course 101, please contact the Bureau of Local Assessment at bladata@dor.state.ma.us.

Ask DLS: Transportation Network Companies

This month's *Ask DLS* features frequently asked questions concerning transportation network companies and the accounting treatment of money received from the Commonwealth

Transportation Infrastructure Fund. Please refer to [LFO- 2022-3](#) for more information on this topic. 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.

What is the Commonwealth Transportation Infrastructure Fund?

Under [Chapter 187 of the Acts of 2016](#), as amended by [Chapter 176 of the Acts of 2022](#), certain transportation network companies must submit to the Transportation Network Company Division (TNC Division) of the Department of Public Utilities (DPU) the number of rides from the previous calendar year that originated within each city or town and a per-ride assessment of \$0.20. The assessment is credited to the Commonwealth Transportation Infrastructure Fund (Fund). [St. 2016, c. 187, § 8\(a\)](#). Each year, one half of the amount credited to the Fund is distributed by the DPU proportionately to each city and town based on the number of rides that originated in that city or town. [St. 2022, c. 176, § 27](#).

What is the general rule related to the receipt of money by a city, town or district officer or department?

All money received or collected from any source by a city, town or district belongs to its general fund and can only be spent after appropriation unless a general or special law provides an exception, i.e., expressly restricts use for a particular purpose or allows expenditure by a department or officer without appropriation. [G.L. c. 44, § 53](#).

How should cities and towns account for the funds received from the Commonwealth Transportation Infrastructure Fund treated?

Money distributed to cities and towns from the Fund is special revenue earmarked for use by cities and towns “to address the impact of transportation network services on municipal roads, bridges and other transportation infrastructure or any other public purpose substantially related to the operation of transportation

network services in the city or town including, but not limited to, the complete streets program established in section 1 of chapter 90I of the General Laws and other programs that support alternative modes of transportation.” [St. 2022, c. 176, § 27](#). However, the Act does not authorize any particular department or officer to spend the distributed money without “specific” or “further” appropriation for any of those statutory purposes. Therefore, the general rule requiring an appropriation to spend the money still applies. The accounting officer must establish a receipts reserved for appropriation account for this distribution and credit the money received to that account. To use the money for any allowable purpose, the legislative body must appropriate from available funds in the account.

However, starting with distributions received on or about June of 2023, if the amount of the distribution to a city or town is \$25,000 or less, the chief executive officer as defined in [G.L. c. 4 §7](#) may expend the funds for the statutory purposes without further appropriation. [St. 2022, c. 176, § 27](#).

Are there any reporting requirements?

Yes. For fiscal year 2023, each city or town receiving a distribution from the Fund must submit a report to the TNC Division not later than December 31, 2022 that details the allowable transportation-related projects conducted, including amounts used or planned to be used for those projects.

Per [St. 2022, c. 176, § 27](#), starting fiscal year 2024, in each year where a city or town receives a distribution of more than \$25,000, the city or town must submit a report to the TNC Division not later than December 31 that details the allowable transportation-related projects conducted, including amounts used or planned to be used for those projects. Additionally, each city or town that has received a cumulative total distribution from the Fund of more than \$25,000 since its last report to the TNC Division must submit a report to the TNC Division not later than December 31 of that year that details the allowable transportation-related projects conducted, including amounts used or planned to be used for those projects. Lastly, each city or town that has a cumulative total distribution from the Fund of

\$25,000 or less in the five years since their last report to the TNC Division must submit a report to the TNC Division not later than December 31 of that year that details the allowable transportation-related projects conducted, including amounts used or planned to be used for those projects. The TNC Division is required to compile the reports and post the projects and amounts of money used on its website. Additionally, please note that the TNC Division will withhold future disbursements until the reporting requirements are satisfied.

Editor: Dan Bertrand

Editorial Board: Marcia Bohinc, Linda Bradley, Sean Cronin, Emily Izzo, Lisa Krzywicki and Tony Rassias

Contact *City & Town* with questions, comments and feedback by emailing us at cityandtown@dor.state.ma.us. To view previous editions, please [click here](#).

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