



An Introductory Message from the Municipal Finance Law Bureau Chief

February 7th, 2019

Patricia Hunt - Municipal Finance Law Bureau Chief

In this issue:

- [An Introductory Message from the Municipal Finance Law Bureau Chief](#)
- [Reviewing FY19 Single-Family Residential Tax Bills](#)
- [Counting Free Cash \(UPDATED\)](#)
- [Ask DLS: Regulating and Insuring Short-term Rentals](#)
- [Data Highlight of the Month: Local Option Payment Schedule](#)

My name is Patricia Hunt and I've been asked to tell you a little about myself. It's been three months since I took over the reins of the [Municipal Finance Law Bureau](#) from my predecessor, Kathleen Colleary. Kathleen retired after more than 38 years of dedicated public service. She was a terrific boss, talented lawyer and, most assuredly, is a tough act to follow.

Kathleen hired me as an attorney in the bureau almost six years ago. I had been an attorney for more than 30 years with experience in municipal law, real estate conveyancing, business law and 11 years of service as general counsel to the Quincy Housing Authority. Those experiences aside, I know that what most influenced Kathleen's decision to hire me was my 17 years of service as a local official - two years on my hometown's finance committee, six years as a member of the board of selectmen and nine years on the community preservation committee. I also suspect that my service as a local official influenced Senior Deputy Commissioner Sean Cronin, another former local official himself, to promote me to bureau chief.

As a former local official, I understand the annual budgetary and town meeting process as well as the related hearings and committee meetings. To that end, local officials need to have good and timely advice on municipal finance issues related to a myriad of often complex questions on special revenue funds, borrowing, drafting a proposition 2 ½ question, proper spending of restricted revenues. My experience as a local official helps me to better assist local officials in finding the answers to their questions. There is no better place for me to be than DLS to fully utilize my experience as an attorney and a former local official.

What are my goals as the new bureau chief? My primary goal is a seamless transition and continuation of the excellent services provided by the legal bureau. Those services include providing legal advice on municipal finance law issues to DLS

Important Dates & Information

Regulating and Insuring
Short-term Rentals FAQs

On December 28, 2018, Governor Baker signed [c. 337 of the Acts of 2018](#), *An Act Regulating and Insuring Short-term Rentals*. The Act adds short-term rentals to the room occupancy excise under [G.L. c. 64G](#) and includes other new provisions of interest to municipal officials. The Department of Revenue has compiled Frequently Asked Questions (FAQs) to explain the changes. To view the FAQs, please click [here](#).

DHCD Releases Technical Assistance Database

The Department of Housing and Community Development (DHCD) recently released a comprehensive compilation of technical assistance and grants for housing and planning, available to assist communities in accessing our own state resources, as well as resources from partner agencies and non-profit entities.

The spreadsheet tracks awards from technical assistance programs and grants from state agencies related to housing and planning, starting with Fiscal Year 2016. It tracks community engagement with 14 programs across seven state agencies and one non-profit. The spreadsheet includes all 351 communities in Massachusetts, even if they haven't had a recent grant or technical assistance and is available by [clicking here](#).

staff and state and local officials. Our longer term bureau goal is to provide easy public access to current and updated DLS guidance materials - Informational Guideline Releases (IGRs), Bulletins, Frequently Asked Questions (FAQs) and other publications and training materials. The bureau's attorneys view this as one of our most important goals – to provide staff and local officials with a library where they can research and, hopefully, find answers to their municipal finance legal questions – a sort of self-service center.

We plan on creating this in the DLSSLAW Library which, although not 100% populated, is currently available to anyone with [DLS Gateway](#) access. In the meantime, if the answer to a certain question cannot be found in the library, the attorney-of-the-day phone service will still be available to current local official, municipal counsel, and representatives of organizations of local officials by calling (617) 626-2400 or by emailing dslaw@dor.state.ma.us.

I have been and continue to be blessed to work with a great group of attorneys and colleagues here at DLS and I'm honored to serve in my new role.

Reviewing FY19 Single-Family Residential Tax Bills

Andrew Nelson - Bureau of Accounts Worcester Office Supervisor

The state total single-family residential tax bill for FY2019 as of December 27, 2018 is \$6,011, an increase of \$219 or 3.8% from FY2018. In addition, the average value of a single-family residential home is \$435,180, an increase of \$20,761 or 5% from FY2018. These figures are based on data submitted by 323 of the Commonwealth's 351 cities and towns to the Division of Local Services (DLS).

So far in FY2019, for these 323 communities reporting valuation data to DLS, single-family residential values statewide represent:

- 76% of all residential assessed values
- 65% of all state total assessed values

Analysis of data for this article is limited to single-family parcels. It does not include condominiums, multi-family homes, or apartment buildings. It also excludes communities for which a residential exemption was adopted, data for nine communities for which no FY2019 tax rate had been certified as of the drafting of this article, and three communities where a special Act authorizes a means-tested senior citizen property tax exemption.

For more information or specific questions regarding the information presented here, please contact Chris Kluchman at chris.kluchman@mass.gov.



Other DLS Links:

[Local Officials Directory](#)

[Municipal Databank](#)

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

[Bulletins](#)

[Publications & Training Center](#)

[Tools and Financial Calculators](#)

The State Total

Calculation of the state total presumes that Massachusetts is one local governmental entity for which a tax bill would be determined, not the median of all single-family tax bills.

Chart 1 presents the calculation of the state total from FY2010 to FY2019. Note that the state total has annually increased over this period of time. In addition, the chart presents the average value for all single-family residential properties. The average value decreased from FY2010 to FY2014 by 5.2%, but from FY2014 to FY2019 increased by 22.9%. Overall for the time period shown, the average value increased by 16.5%.

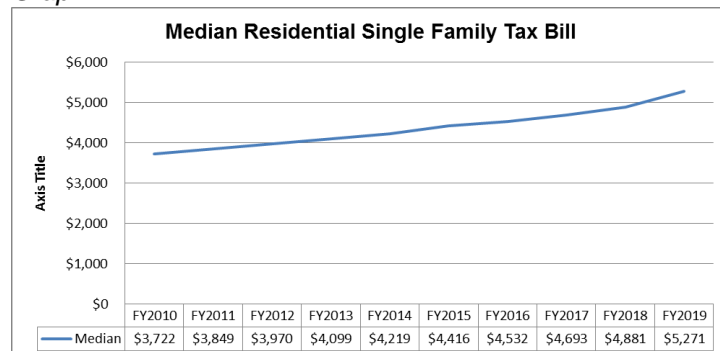
Chart 1

Fiscal Year	\$ Assessed Value (in \$ Billions)	Parcels (in Millions)	\$ Average Value	\$ State Total	# of Cities & Towns Included	\$ Inc from Prior FY	% Inc from Prior FY
2010	481.7	1.3	373,702	4,390	337		
2011	469.7	1.3	361,629	4,537	338	147	3.3
2012	466.9	1.3	358,687	4,711	338	174	3.8
2013	462.2	1.3	354,292	4,846	338	135	2.9
2014	461.2	1.3	354,133	4,993	337	147	3.0
2015	480.7	1.3	367,968	5,187	337	194	3.9
2016	499.5	1.3	381,611	5,391	336	204	3.9
2017	521.4	1.3	397,434	5,587	336	196	3.6
2018	541.8	1.3	414,419	5,792	334	205	3.7
2019	563.4	1.3	435,180	6,011	323	219	3.8

The Median of Community Averages

Graph 1 shows the median or midpoint of average single-family tax bill for all communities from FY2010 to present. For FY2019, this median tax bill of \$5,271 represents an increase over FY2018 by \$390 or 8.0%.

Graph 1



For the nine communities without an FY2019 tax rate and not represented in *Graph 1*, none have historically averaged above the \$5,271 median tax bill shown above. If FY2018's median for these communities proves true once again in FY2019, the FY2019 median amount would drop by about \$108.

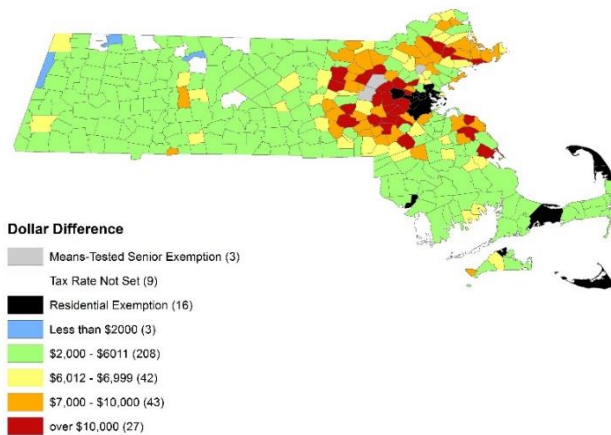
The Average by Community

DLS calculates a community's average single-family residential property tax bill by:

- dividing the total single-family assessed values by the number of single-family parcels to establish an average property value for the class;
- multiplying that average property value by the community's residential property tax rate as certified by the Bureau of Accounts for that fiscal year.

The following color-coded maps provide a visual representation of the FY2019 community averages around the state as well as their dollar changes from FY2018.

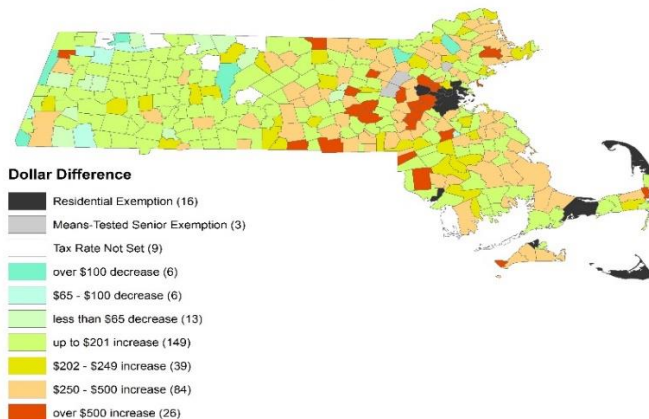
FY2019 Average Single Family Tax Bill



For a larger version of this map, including community names, [click here](#).

The map above shows how most of the communities in the western and central parts of Massachusetts have average tax bills at or less than the State Total of \$6,011. The map also shows a cluster of communities with average tax bills over \$10,000 just to the west of Boston.

FY2019 Change In Average Single Family Tax Bill



For a larger version of this map, including community names, [click here](#).

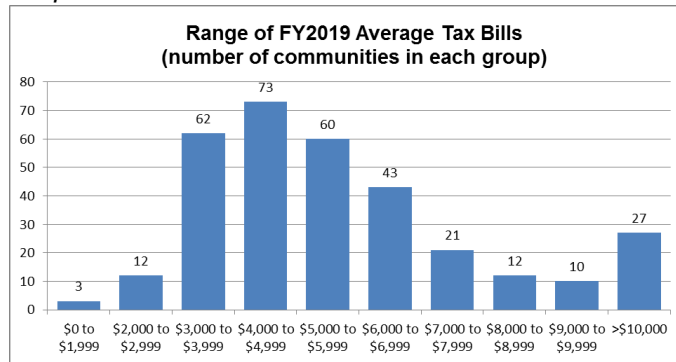
The map above, in conjunction with the previous map, shows that although many communities in the western and central parts of Massachusetts had lesser average tax bills than the state total, a number of them had greater than median average increases from FY2018. The median for all communities that increased their average tax bill was \$201.

Statewide, 298 communities increased their average tax bill from FY2018 ranging from \$6 in Leverett to \$1,023 in Dover. 25 communities actually decreased their average tax bill from FY2018 ranging from \$8 in Peru to \$689 in Mount Washington. The median for all communities that decreased their average tax bill was \$65.

The Range of Averages

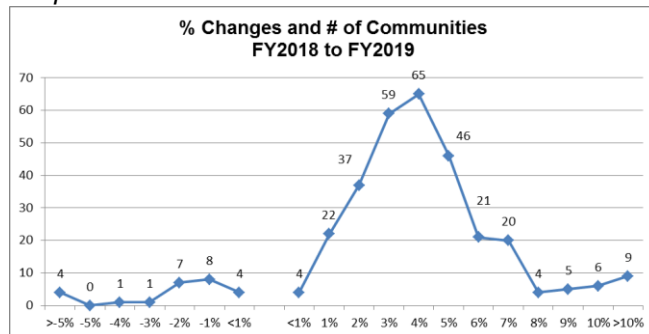
Graph 2 shows that 73 communities have FY2019 community average single-family property tax bills in the \$4,000 to \$4,999 range followed by 62 in the \$3,000 to \$3,999 range category.

Graph 2



Graph 3 shows the number of communities increasing or decreasing their average tax bills from FY2018 to FY2019 by percentage increase or decrease. For example, a total of 25 communities decreased their average bill anywhere from 0 .2% to greater than 5% and 298 communities increased their average bill anywhere from 0 .1% to greater than 10%. For the 25 communities that decreased their bill, the median percentage decrease was 2%. For the 298 communities that increased their average bill, the median percentage increase was 4%.

Graph 3



The Highest and Lowest Averages

Chart 2 shows the communities having the 10 highest and lowest FY2019 average single-family residential property tax bills, both in descending order.

Chart 2

Highest and Lowest Single Family Residential Property Tax Bills							
Highest 10				Lowest 10			
Weston	\$20,016	Carlisle	\$15,016	Clarksburg	\$2,662	Savoy	\$2,425
Lincoln	\$16,118	Lexington	\$14,834	North Adams	\$2,652	Mount Washington	\$2,075
Sherborn	\$15,952	Wayland	\$13,719	Otis	\$2,649	Erving	\$1,395
Dover	\$15,693	Winchester	\$13,083	Becket	\$2,600	Rowe	\$1,062
Wellesley	\$15,406	Manchester-by-the-Sea	\$12,859	Tolland	\$2,534	Hancock	\$830

The Statewide Trend in Current and Constant Dollars

Chart 3 shows the state total and median of community averages in current dollars as presented earlier in this article in relation to a constant dollar which controls for inflation.

The chart shows that both the state total and the median of community averages dollar amounts have outpaced the rate of inflation over the time-period shown.

For example, the median of community averages FY2014 current dollar figure of \$4,219 adjusted for inflation represents a constant dollar figure of \$3,764 in FY2019. FY2019 in current dollars is \$5,271. As of FY2019 then, the current dollar state total figure has outpaced the constant dollar figure by \$1,043 or 17% and the median of community averages figure by \$1,075 or 20%.

Note that the state total is always in excess of the median. As was stated earlier in this article, these two dollar amounts may be compared to themselves from a prior fiscal year, but given their methods of calculation are not comparable to each other.

Chart 3

	State Total				Median of Community Averages			
	Current Dollars	Constant Dollars	\$ Variance	% Variance	Current Dollars	Constant Dollars	\$ Variance	% Variance
FY2010	\$4,390	\$4,390			\$3,722	\$3,722		
FY2011	\$4,537	\$4,258	\$279	6%	\$3,849	\$3,596	\$253	7%
FY2012	\$4,711	\$4,326	\$385	8%	\$3,970	\$3,654	\$316	8%
FY2013	\$4,846	\$4,387	\$459	9%	\$4,099	\$3,705	\$394	10%
FY2014	\$4,993	\$4,457	\$536	11%	\$4,219	\$3,764	\$455	11%
FY2015	\$5,187	\$4,484	\$703	14%	\$4,416	\$3,787	\$629	14%
FY2016	\$5,391	\$4,551	\$840	16%	\$4,532	\$3,844	\$688	15%
FY2017	\$5,587	\$4,665	\$922	17%	\$4,693	\$3,940	\$753	16%
FY2018	\$5,792	\$4,814	\$978	17%	\$4,881	\$4,066	\$815	17%
FY2019	\$6,011	\$4,968	\$1,043	17%	\$5,271	\$4,196	\$1,075	20%

(Note: Constant Dollar amounts apply the CPI for all Urban

Consumers –Boston and includes a 3.2% estimated inflation factor for FY2018 and FY2019.)

The Residential Exemption Communities

Communities that adopted a residential exemption for any particular fiscal year are not included in either the state total or median averages as the Bureau of Accounts does not receive sufficient information as to how many class code 101 residential properties are eligible for the exemption in those communities.

For 16 communities that adopted the residential exemption in FY2019, *Chart 4* estimates the FY2019 dollar impact of the residential exemption on single-family residential properties (1) assessed at the community’s average single family residential value and (2) assuming all single-family homes were qualified to receive the exemption. More information on this exemption can be found in the [October 16, 2014 edition of City & Town](#).

Chart 4

Community	Residential Exemption Percentage Voted	\$ Impact of Exemption on FY2019 Average Assessed Value	Community	Residential Exemption Percentage Voted	\$ Impact of Exemption on FY2019 Average Assessed Value
Barnstable	20%	\$934	Provincetown	25%	\$1,147
Boston	35%	\$2,719	Somerset	10%	\$508
Brookline	21%	\$2,593	Somerville	35%	\$3,105
Cambridge	30%	\$2,232	Tisbury	18%	\$1,511
Chelsea	30%	\$1,897	Truro	20%	\$952
Everett	25%	\$1,468	Waltham	35%	\$2,384
Malden	30%	\$2,158	Watertown	23%	\$1,907
Nantucket	25%	\$1,741	Wellfleet	20%	\$833

For More Information

For more information on the State Total, Average Bills for Communities and Statewide Rankings, please visit the [DLS Databank](#).

(The author would like to thank Theo Kalivas of the DLS’Technical Assistance Bureau for his assistance in creating the color-coded maps used in this analysis.)

Counting Free Cash (UPDATED)

Deb Wagner - Bureau of Accounts Springfield Office Supervisor

In our December 21, 2017 *City & Town* article entitled [“Counting Free Cash,”](#) despite 230 completed certifications and what appeared at that time to be a slight increase in total free cash certification dollars from the previous year, we weren’t confident enough to predict a new record for statewide total free cash certification dollars. However, we

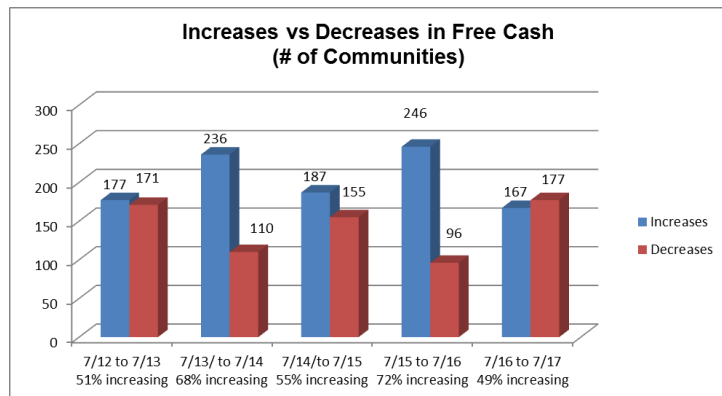
can now report that statewide certifications as of July 2017 totaled over \$1.7 billion for 347 communities. This total was about almost \$68 million (4.1%) greater than the \$1.6 billion amount certified for 346 communities in the previous year.

The July 2017 figure continued a trend in total free cash in excess of \$1 billion that began as of July 2012. The graph below shows that total statewide certifications have increased annually from July 2009 to July 2017 by about \$1.023 billion. This is an increase of 148.7% from July 2009.



Increases vs. Decreases

Despite the rise seen in the statewide totals, not every community experiences an increase from the previous period. For communities that had free cash certified in both years, the graph below shows the number of communities with increases and decreases to their certifications. Note that for the 7/1/16 to 7/1/17 fiscal period, and only in this period of the five fiscal periods shown, more communities saw a decrease to their certification than an increase.



July 1, 2016 Certifications

This article will review how communities appropriated their free cash certification as of July 2016, the most recent certification period for which we have complete information regarding certifications and appropriations.

This certification was effective from the date the Bureau certified the figure on or after July 1, 2016, until the close of business on June 30, 2017. During this time period, free cash may have been appropriated for expenditure in FY2017 or FY2018.

Certifications

Free cash certifications totaled \$1,642,896,773 for 346 out of 351 cities and towns that submitted a balance sheet to the Bureau of Accounts, which included one town certified as a negative \$4,129,811 and one city that was originally certified as a negative \$1,018,013 and later updated to a positive \$489,580. Both the negative and the updated positive amounts are reflected in the total shown above.

For the 345 communities certified with positive free cash, this total dollar amount represented in median terms 5.6% of their FY2017 operating budgets (Operating Budget, see Category One of Division of Local Services' [Massachusetts Municipal Finance Trend Dashboard](#), Free Cash as % of budget). This median ranged from a high of 90.9% to a low of 0.3%

Free Cash Updates

A community may request the Bureau of Accounts to update its certification once during a fiscal year. The Director of Accounts may allow such a request unless it appears that an update could result in a negative free cash certification as of the following June 30.

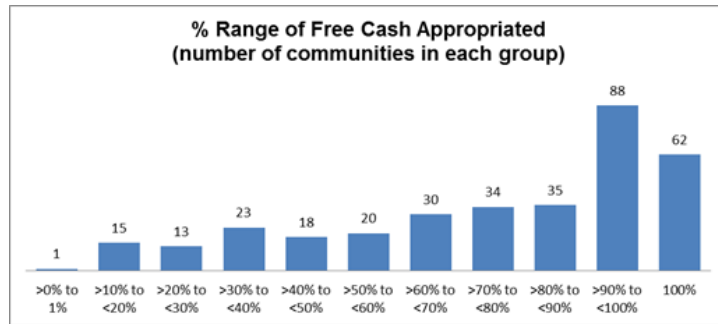
Updating free cash involves receipts attributable principally to prior fiscal year property taxes, net of refunds, received from July 1 through March 31 of the next fiscal year and provides the city or town with additional appropriation authority if needed.

Appropriations

The Bureau does not receive information as to the purpose of each appropriation. However, the Bureau can determine whether the appropriation was made for a particular purpose, to "reduce the tax rate", or in combination of these two.

Included in the 345 communities with positive free cash during the period were six municipalities that appropriated \$0 from their certification, 62 that appropriated their entire certification, and seven that left a balance between ten cents and \$100.

For the 339 communities that appropriated from their certification, the following table shows how many communities did so and by what percentage range.



For the 339 communities that appropriated free cash:

- 270 voted for particular purposes
- 62 voted for particular purposes and to reduce the FY2017 and/or FY2018 tax rate
- 2 voted to reduce the FY2017 tax rate
- 5 voted to reduce the FY2018 tax rate

The total amount appropriated was \$775,693,463, 47.9% of the total statewide updated certification.

For the 339 communities that appropriated free cash:

- 270 voted for particular purposes
- 62 voted for particular purposes and to reduce the FY2017 and/or FY2018 tax rate
- 2 voted to reduce the FY2017 tax rate
- 5 voted to reduce the FY2018 tax rate

The total amount appropriated was \$775,693,463, 47.9% of the total statewide updated certification.

Trend Spotting

Of the 337 communities that had certified free cash either positive or negative in each fiscal period between July 2011 to July 2016, 255 communities increased their certifications in at least three of the five fiscal periods (20 of them increased in each of these periods). 82 communities decreased their certifications in at least three of the five fiscal periods (eight of them decreased in four of the five fiscal periods). It's helpful to remember DLS warns against an annual reliance on free cash to support the budget as other revenue sources may be necessary to replace reduced free cash levels in future years.

A replacement revenue source for free cash may be [excess levy capacity](#). However, Category Three of the Dashboard reveals that for these 82 communities, 50 had no excess levy capacity remaining at the end of FY2018 which may have been carried forward into FY2019. In one additional case, an insignificant amount of excess levy capacity remained and

the community's [levy limit](#) reached its [levy ceiling](#). In these 51 cases, if the trend of declining free cash certification continues, their fiscal stress level heightens.

Let's summarize what we see from this analysis:

- almost every community appropriated from its certification, some for particular purposes, others to reduce the tax rate and still others a combination of both
- only one community updated its annual certification
- certifications averaged about 5.6% of FY2017 budgets
- of their certifications, although 6 made no appropriation and 62 appropriated the entire amount, communities mostly appropriated between > 90% and <100% of it
- 270 communities appropriated for particular purposes only and 62 others combined this with an appropriation to reduce the tax rate
- about half of the total certification was appropriated and the balance returned for certification in the following year
- a trend of annually decreasing certifications may be a cause for alarm

Please review our *City & Town* article on [Fiscal Stress – A Diminishing Level of Reserves](#), December 6th, 2018 for a refresher on how to improve free cash position and for policies on generating and using free cash. For more information on free cash, see [Counting Free Cash](#) in the December 21st edition of *City & Town*.

Ask DLS: Regulating and Insuring Short-term Rentals

This month's *Ask DLS* features frequently asked questions about *An Act Regulating and Insuring Short-term Rentals*, [c. 337 of the Acts of 2018](#), signed by Governor Baker on December 28, 2019. The Act adds short-term rentals to the room occupancy excise under [G.L. c. 64G](#) and includes other new provisions of interest to municipal officials. 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.

We currently have a local option room occupancy excise in my city/town. What actions do we need to take to have it apply to short-term rentals?

If your city or town has already adopted a local option room occupancy excise under [G.L. c. 64G, § 3A](#), your local excise will automatically apply to a short-term rental starting July 1, 2019 for which a rental contract was entered into on or after January 1, 2019. No further action is required for the local excise to apply to short-term rentals. The local excise applies to the same occupancies as the state excise.

As a general rule, a municipality that accepts a statute accepts any amendments the legislature subsequently makes to the statute. Therefore, if a municipality has accepted a local option statute, then it operates under the statute as amended. No further action is necessary unless the legislature provides otherwise. Moreover, in this case, section 15 of the [legislation](#) states the following: "A city or town that accepted section 3A of chapter 64G of the General Laws before July 1, 2019 shall be deemed to have accepted said section 3A of said chapter 64G for the purposes of this act."

You can find a listing of municipalities that currently have a local option room occupancy excise by visiting the Division of Local Service's [Municipal Databank](#).

My city/town does not have a local option excise – how do we adopt it?

If a city/town has not yet adopted a local room occupancy excise, it may do so at any time by voting to accept [G.L. c. 64G, § 3A](#) and establishing the rate for its local room occupancy excise. The maximum local rate is 6% (6.5% in Boston). The local acceptance procedure is as follows:

- In cities, by majority vote of city council and if city has elected mayor, with mayor's approval
- In towns that have town meeting form of government, by majority vote of the annual or special town meeting
- Where there is a town council form of government, by majority vote of the council.

When will a city/town's acceptance of the local excise become effective?

First, the city/town must report its acceptance to DLS within 48 hours of the vote. The [form](#) is found on this [DLS webpage](#). The effective date of local excise is the first day of the calendar quarter following 30 days after acceptance or the

first day of a later calendar quarter if the later date is specified in the acceptance vote. See the below timetable:

Acceptance Vote	Excise Effective
May 31, 2019	July 1, 2019
June 1, 2019	October 1, 2019

Please refer to the DLS website for a [more detailed acceptance timetable](#).

Is the city/town required to collect the local room occupancy excise?

No. The local excise is paid by the operator (proprietor) directly to DOR and DOR distributes the local share to the city or town.

Can our city/town vote that our local option excise not apply to short-term rentals

No. The local excise applies to the same occupancies and rentals as the state room occupancy excise.

My city/town currently has a local option excise. May we vote to revoke it or amend the rate?

Yes. If a city/town has already accepted the local room occupancy excise, it may amend the excise rate or revoke its acceptance; however, it may not do so more than once in a 12-month period. The amendment and revocation procedure and effective dates are the same as with an original acceptance. [G.L. c. 64G, § 3A](#).

An additional installment of questions related to short-term rentals will be featured in the March 7, 2019 edition of *City & Town*. For more information on *An Act Regulating and Insuring Short-term Rentals*, please see [this page](#) on the DLS website.

Data Highlight of the Month: **Local Option Payment Schedule**

Anthonia Bakare - DLS Municipal Databank

Recreational marijuana, meals and room local options are funded outside of the state's budget. When a community initially accepts these local options, they must send a corresponding Notification of Acceptance [form](#) to the [DLS Databank](#).

The Notification of Acceptance form is how the Division of

Local Services becomes aware that a local option has been accepted and ensures the DOR tax system is updated to collect the new local option tax. Communities must adhere to a timeline for their local options to take effect by the proper date. For example, if the local option is accepted for July 1st, the notification of acceptance must be sent to the Databank on or before May 31st of that year. DOR collects tax revenues from establishments in three month increments starting in June. In the July 1st acceptance example, the first collection date will be in August. Therefore, there will be 10 months of collection in the first year, and distribution will be made quarterly. If the acceptance is for January 1st and the notification of acceptance is sent to the Municipal Databank before December 1st, then there will be four months of collection and distribution. In subsequent years distribution will be based a full year.

Local Option Rooms, Meals and Marijuana Excise Tax Timetable

First Year of Adoption:

FY Quarter	Quarter Start Date	Local Action Deadline*	Month Tax Assessed by Establishment	Month Tax Revenue Collected by DOR	Distribution Date	Number of Months Revenue will be Collected**
Quarter 1	July 1st	May 31st	July	August	September 30th	10 Months
Quarter 2	October 1st	August 31st	October	November	December 31st	7 Months
Quarter 3	January 1st	December 1st	January	February	March 31st	4 Months
Quarter 4	April 1st	March 1st	April	May	June 30th	1 Month

Subsequent Years After Adoption:

FY Quarter	Quarter Start Date	Months Tax Assessed by Establishment	Months Tax Revenue Collected by DOR	Distribution Date
Quarter 1	July 1st	May, June, July	June, July, August	September 30th
Quarter 2	October 1st	August, September, October	September, October, November	December 31st
Quarter 3	January 1st	November, December, January	December, January, February	March 31st
Quarter 4	April 1st	February, March, April	March, April, May	June 30th

* Once local option has been adopted, no further local action required.
 ** After first year of local adoption, communities will receive full year of revenue.

The first local option payment to communities with recreational marijuana sellers will occur on March 31 and will be based on revenue collected by DOR from December 2018 through February 2019.

Remember to visit the [Municipal Finance Trend Dashboard](#) which includes additional financial data related to communities.

We hope you become better acquainted with the data the Division of Local Services has to offer through the *Data Highlight of the Month*. For more information, contact us directly at databank@dor.state.ma.us or (617) 626-2384.

February Municipal Calendar

Deadline to Pay 3rd Quarter Tax Bill

- 1 Taxpayer Per [M.G.L. c. 59, § 57C](#), this is the deadline to pay the 3rd quarter actual tax bill without interest unless the bills were mailed after December 31. If mailed after December 31, the actual tax is due as a single installment on May 1 or 30 days after the bills were mailed, whichever is later.

Quarterly Tax Bills – Deadline to Apply for Property Tax Abatement

- 1 Taxpayer According to [M.G.L. c. 59, § 59](#), abatements applications are due on February 1 unless actual tax bills were mailed after December 31. In that case, they are due May 1 or 30 days after mailing, whichever is later.

- 28State **Notification of Monthly Local Aid Distributions**, see [IGR 17-17](#) for more cherry sheet payment
Treasurer information, monthly breakdown by program is available [here](#).

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

Editor: Dan Bertrand

Editorial Board: Sean Cronin, Anthonia Bakare, Linda Bradley, Paul Corbett, Theo Kalivas, Ken Woodland and Tony Rassias

Contact *City & Town* with questions, comments and feedback by emailing us at

cityandtown@dor.state.ma.us.

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