

City & Town

Christopher C. Harding, Commissioner • Sean R. Cronin, Senior Deputy Commissioner of Local Services



Announcing Year Five of the Community Compact Program

Lieutenant Governor Karyn Polito

August 15th, 2019

Important Dates & Information

Local Option Taxes and Community Impact Fee Deadline

City and town clerks are reminded that the deadline for submitting notification of acceptance forms for adoption of local option taxes for meals, rooms and cannabis (as well as the community impact fee on short-term rentals with an effective date of October 1) is August 31. Any notices sent after August 31 will not take effect until January 1, 2020.

Notification of acceptance forms can be found on the DLS website [here](#). Questions regarding these notices or the local option taxes can be directed to databank@dor.state.ma.us.

Register Now: "What's New in Municipal Law" Seminar
The Division of Local Services legal staff will offer its annual "What's New in



I hope you all are enjoying your summer. I am writing to announce the Year 5 Community Compact Cabinet (CCC) program. Fostering a strong partnership with our municipalities continues to be a top priority for the Baker-Polito Administration, and the Community Compact Cabinet is a prime example of how the state remains responsive to the needs of municipalities.

The first four years of the program have been incredibly successful, with all 351 cities and towns signing up for the Best Practice program, more than 200 municipalities and school districts receiving Efficiency and Regionalization grants, and close to 190 municipalities receiving funds from the IT Grant program. In FY20, we will continue to offer the Best Practice program and the IT Grant program.

Best Practices Program

Beginning August 15, applications for Year 5 of the CCC Best Practice program can be submitted by those municipalities *who did not apply in FY19 for a Compact*, at www.mass.gov/ccc. Applications are accepted on a rolling basis and will be reviewed within one month of submission. Eligible applicants can choose up to two best practices. The complete set of best practices is available on the Community Compact Cabinet website, along with a helpful Question and Answer section.

IT Grant Program

On September 16, the application for the Community Compact IT Grant Program will open. *Cities and towns that were awarded an IT Grant Program grant in FY19 will not be eligible in FY20.*

This is a *competitive* grant program focused on driving innovation and transformation at the local level via investments in technology. Using the transformative powers of IT, we can drive innovation, make government more efficient, save taxpayer money, and make it easier for residents to interact and transact with their local government.

Grants of up to \$200,000 will support the implementation of innovative IT projects by funding related one-time capital needs such as technology

Municipal Law" seminar for local officials on Thursday, October 3, 2019 at the Log Cabin Banquet & Meeting House in Holyoke and Thursday, October 10, 2019 at The Lantana in Randolph.

The general session in the morning will review new legislation and recent court decisions pertaining to local government. The afternoon session will consist of three concurrent workshops that will discuss current and recurring issues of interest related to municipal finance law.

Please click the following for the [agenda](#) and the [registration form](#). Registrations must be received by September 19, 2019. Pre-registration is required.

If you have any questions about these seminars, please contact DLS Training Coordinator Jennifer McAllister at 617-626-3838 or dlsregistration@dor.state.ma.us.

MassDOT Accepting Industrial Rail Access Program Grant Applications

The Massachusetts Department of Transportation (MassDOT) has announced that it is now accepting applications for grants under the Industrial Rail Access Program (IRAP) which helps increase rail and freight access, economic opportunity, and job growth. IRAP provides grants to railroads, rail shippers and municipalities for projects that will create public benefits by improving access to freight rail service.

infrastructure, upgrades and/or purchases of equipment or software. Incidental or one-time costs related to the capital purchase such as planning, design, installation, implementation and initial training are eligible.

It is exciting to have these programs available again for our partners in local government. Together they offer you an opportunity to position your community for long-term success, including bonus points on various statewide grants if you enter into a Best Practice compact. I thank the Legislature for funding these programs in FY20 and look forward to working with you in the near future as Chair of the Community Compact Cabinet. If you have any questions, contact Sean Cronin, Senior Deputy Commissioner of Local Services, at croninse@dor.state.ma.us.

Finally, I would like to highlight the conference we will once again be hosting in collaboration with the Massachusetts Association of Regional Planning Agencies (MARPA). Please join us Tuesday, October 8th at the College of the Holy Cross in Worcester for an event centered on "Municipalities in the 21st Century". State and local officials will join together to share ideas and attend workshops focusing on housing, cybersecurity, economic development, climate resiliency, age friendly communities and other subjects. More information will be sent out soon. We hope you can attend!

Register Today for "What's New in Municipal Law 2019"

The Division of Local Services Legal Staff will offer its annual seminar "What's New in Municipal Law" for local officials on Thursday, October 3, 2019 at the Log Cabin Banquet & Meeting House in Holyoke and Thursday, October 10, 2019 at The Lantana in Randolph. The general session in the morning will review new legislation and recent court decisions pertaining to local government.

The afternoon session will consist of three concurrent workshops that will discuss current and recurring issues of interest related to: (1) tax administration, including abatement and appellate tax board jurisdiction; 8 of 58 case studies; and an update on solar facility issues; (2) treasurer/collector and accountant Issues, including other post-employment benefits (OPEB) fund; collection of non-tax municipal charges; accounting treatment of short-term rental local option impact fees, and cannabis, casino and transportation network company (TNC) revenues; and (3) discussion of laws and best practices governing separation of municipal duties; regionalization issues.

Please click the following for the [agenda](#) and the [registration form](#). Registrations must be received by September 19, 2019. Pre-registration is required.

If you have any questions about these seminars, please contact DLS Training Coordinator Jennifer McAllister at 617-626-3838 or dlsregistration@dor.state.ma.us.

The Massachusetts Association of Assessing Officers (MAAO) will grant four

All applications will be due on Thursday, August 29. Projects are approved based upon consistency with program requirements and the level of public benefits they offer such as system preservation, mobility, economic development, and safety.

(4) hours of continuing education credits to assessors attending this program.

For more information and to apply to the IRAP program, please visit:

<https://www.mass.gov/industrial-rail-access-program>.



Other DLS Links:

[Local Officials Directory](#)

[Municipal Databank](#)

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

[Bulletins](#)

[Publications & Training Center](#)

[Tools and Financial
Calculators](#)

August Municipal Calendar

- 1 Taxpayer **Deadline for Paying 1st Quarterly Tax Bill**
Per [M.G.L. c. 59, § 57C](#), this is the deadline to pay the 1st quarter preliminary tax payment without interest for bills that were mailed by July 1. If the bills were mailed between July 2 and August 1, this payment is due 30 days after the mailing date, and the 2nd quarterly payment is due November 1. If the bills were mailed after August 1, the preliminary tax is due as a single installment on November 1 or 30 days after the bills were mailed, whichever is later.
- 1 Taxpayer **Deadline for Submitting Annual Boat Excise Return**
- 10 Assessors **Deadline for Appealing EQVs to the ATB (even-numbered years only)**
- 15 Assessors **Deadline to Vote for Optional Preliminary Tax Bills**
In a regular semiannual community, Assessors have until this date to vote on the option under [M.G.L. c. 59, § 23D](#) to request BOA's authorization to issue preliminary bills. After receiving approval, Assessors must submit a Pro Forma Tax Rate Recap to BOA and mail the bills by October 1.
- 31 Assessors and Accountant **Begin Working on the Tax Rate Recapitulation Sheet (the recap)**
Semiannual communities that do not send annual or optional preliminary bills should begin the recap process by this date.
- 31 Accountant **Close Prior-Year Books by this Date**
- 31 State Treasurer **Notification of Monthly Local Aid Distributions**, see [IGR 17-17](#) for more cherry sheet payment information, monthly breakdown by program is available [here](#).

September Municipal Calendar

- 15 Assessors **Submit Property Sales Report (recommended date)**
- 15 Accountant and Assessors **Jointly Submit CPA Surcharge Report**
This is the deadline to submit Form CP-1 (statement of the prior year's net CPA surcharge)

levy) to MDM in order to receive matching funds from the State Treasurer's distribution on November 15.

15 CPA Committee **Submit CPA Projects Report**
This is the deadline to enter new CPA projects and update existing ones in the MassGIS CPA projects database in order to receive matching funds from the State Treasurer's distribution on November 15.

30 Accountant and Treasurer **Submit Balance Sheet and other Documents for Free Cash Certification**
The Accountant and Treasurer coordinate to submit a balance sheet to BOA along with:

- Statement of Indebtedness
- Treasurer's Year-end Cash Report
- Cash Reconciliation Form
- Schedule of Outstanding Receivables

30 Accountant, Superintendent and School Committee **Jointly Submit End of Year Report to DESE**
DESE uses this report to determine the community's compliance with prior-year and current-year NSS requirements.

30 Accountant **Submit Snow & Ice Report**

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

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

Editor: Dan Bertrand

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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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