



Bulletin

BUL-2019-2

RECERTIFICATION AND TAX RATE TARGET DATES

(Supersedes Bulletin 2014-02B and Inconsistent Prior Written Statements)

TO: Assessors, Collectors, Treasurers, Accounting Officers, Finance Directors, Mayors, Selectmen, City and Town Managers

FROM: Sean R Cronin, Senior Deputy Commissioner

DATE: June, 2019

SUBJECT: Realistic Planning for Recertification and Tax Rate Setting

This *Bulletin* provides local officials with target dates for the submission of accurate and complete key data to the Division of Local Services (DLS) for timely five year certification and tax rate setting beginning in Fiscal Year 2020. Setting the tax rate and mailing tax bills in a timely manner are keys to successful financial operations. Late tax billing jeopardizes the community's cash flow. It results in the added expense of borrowing in anticipation of revenue and the loss of investment income on property tax collections. It also disrupts regularly performed financial activities, particularly for the community's financial team, and often creates delays in the next fiscal year's schedule of activities.

Every five year certification of property values and annual approval of the tax rate requires the *written* approval of the Department of Revenue. DLS will continue to make every effort to accommodate communities, but cannot guarantee that communities submitting key data after these target dates will receive final certification or have the tax rate set in sufficient time to mail their actual tax bills on time. Actual tax bills cannot be mailed until the Tax Rate Recap has been approved.

Communities using the quarterly payment system that are unable to submit final tax rate data by these target dates because a reassessment or other reason has delayed the final determination of assessed valuations, have the option of issuing a third quarter preliminary tax bill with the prior written approval of the Commissioner of Revenue. Communities using a regular semi-annual payment system that are unable to submit final tax rate data by these target dates because a reassessment or other reason has delayed the final determination of assessed valuations, have the option of issuing a preliminary tax bill with the prior written approval of the Commissioner of Revenue. Please consult DLS's

[Annual Fiscal Year Tax Bill Informational Guideline Releases \(IGRs\)](#) for more information on the requirements regarding each tax bill payment system.

If you have any questions, please contact your [Bureau of Local Assessment or Bureau of Accounts representative](#).

Target Dates for Submitting Accurate and Complete Key Data to DLS

Regular Semi-Annual Tax Billing¹		Annual Preliminary Billing² (Semi-annual or Quarterly)	
<i>Certification Target Dates</i>		<i>Certification Target Dates</i>	
Preliminary Certification	June 30	Preliminary Certification	September 15
Public Disclosure	July 15	Public Disclosure	October 15
Final Certification	August 5	Final Certification	October 31
<i>Tax Rate Target Dates</i>		<i>Tax Rate Target Dates</i>	
Submit New Growth	August 15	Submit New Growth	November 5
Submit Tax Recap	September 1	Submit Tax Recap	November 15
Mail Tax Bills	September 30	Mail Tax Bills	December 31

¹ G.L. c. 59, § 57. Regular schedule with bill issued by October 1 and first half installment due November 1 (or 30 days after billing if later) and second half installment due May 1. If community is unable to issue actual bills on time due to revaluation delays, it may issue a preliminary bill in the fall with DOR approval. G.L. c. 59, § 23D. Preliminary bill based on prior year tax is due November 1 (or 30 days after billing if later). Actual bill for balance is issued in spring and is due May 1 (or 30 days after billing if later).

² G.L. c. 59, § 57C. Local option requiring acceptance by legislative body. If accepted, preliminary bill issued by July 1 and actual bill issued by December 31. Bills may be payable on semi-annual or quarterly system.