

City & Town

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

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Other DLS Links:

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

[Local Officials Directory](#)

[Municipal Databank](#)

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

DLS Municipal Finance Resources and a Legislative Update Related to the COVID-19 State of Emergency

Sean Cronin - Senior Deputy Director of Local Services

Before I begin to briefly outline how the Division of Local Services (DLS) is navigating these unprecedented times and provide an update on legislation impacting municipalities, I want to thank and commend all our partners in state and local government for working together to identify and face our current challenges. It's been a privilege to play a small role in these monumental efforts and I'm continually impressed and encouraged by the many examples of public service collaboration we see on a daily basis. I also want to thank the DLS staff for their dedication and willingness to go the extra mile to serve our constituents in the cities and towns of the Commonwealth. I sincerely hope that each and everyone one of you is staying safe!

As the realities of our current situation took root, DLS took immediate steps to streamline incoming communications and offer timely, relevant information in an easy-to-find location. We've created the [COVID-19 Resources and Guidance for Municipal Officials page](#) on our website. Please take a moment to bookmark this resource as it provides a wealth of information on the municipal finance and governance aspects of the coronavirus outbreak (COVID-19) including:

- [Emergency Expenditures](#)
- [MEMA Federal Disaster Declaration Information](#) (it is very important for your community to be tracking all expenditures related to the emergency!)

[Bulletins](#)

[Publications & Training Center](#)

[Tools and Financial Calculators](#)

- [Public Health and Safety](#)
- [Open Meetings](#)
- Updates on [Legislation and Emergency Actions](#)
- [Cybersecurity Resources](#) including warnings and guidance on [preventing “Zoombombing”](#)

For urgent municipal finance and regulatory compliance questions, we ask that local officials email us at COVID19DLS@dor.state.ma.us, as we have temporarily suspended telephone services including our DLSLaw attorney hotline and email. Before submitting questions, please check the [DLS website](#) and review our DLS Alerts notifications as they are our primary means of providing the timely information. We encourage any and all interested parties to sign up for DLS alerts by [clicking here](#). Also, I'd like to note that DLS staff continue to perform their regular duties and can be contacted by email using the [DLS Staff Directory](#). For Municipal Databank-related questions, please continue to use databank@dor.state.ma.us and for Gateway-related questions, please use dlsgateway@dor.state.ma.us. Our staff will make every effort to review and respond in a timely fashion.

On the legislative front, there has been a lot of activity to develop a bill that addresses the issues municipalities face during this emergency. Today, the Governor signed into law Chapter 53 of the [Acts of 2020](#), which includes the following municipal finance items:

- Allows for a delay of town meeting beyond June 30
- Adds public health emergencies as a reason for a town moderator to continue a town meeting
- Allows the director of accounts at DLS to approve spending by a town or district without a budget on a month-to-month basis, provided the failure to adopt the annual budget was the result of a declared emergency and the emergency continues to prevent the adoption of an annual budget
- Allows cities, towns and districts to appropriate its free cash certified as of July 1, 2019, after June 30, 2020, if their FY21 budgets are delayed to a time after June 30 as a result of the declared emergency
- Allows amortization of deficits related to the COVID-19 state of emergency over a three-year period

- Allows the existing FY20 revolving fund spending cap to apply in FY21 until the legislative body can meet to adopt a FY21 limit
- Suspends the time provisions related to municipal right of first refusal for chapter land
- At local option, allows municipalities to (1) extend the property tax due date to no later than June 1, (2) extends the date for exemption applications to no later than June 1 and (3) waives the payment of interest and other penalty in the event of late payment of any excise, tax, betterment assessment, water rate or annual sewer use or other charge added to a tax for bill with due dates on or after March 10th and paid by June 30th
- Suspends the cap on hours and compensation for retired employees collecting a pension for hours worked during the state of emergency
- Modifies the local permitting process during the state of emergency so that (1) no permit is automatically granted, approved, or denied because a local permitting authority is unable to act within a time period required by law; (2) any permit that is currently valid does not lapse or expire during the state of emergency and suspends any time limitation on such permits during the emergency; (3) allows applications for permits to be filed electronically, to eliminate the need for in-person filing; and (4) suspends any requirement that a hearing on a permit application be held within a certain period until 45 days after the end of the state of emergency

DLS will issue a bulletin with specific information related to the recently passed legislation. Please continue to monitor DLS Alerts and [our website](#) for updated information.

In closing, I want to again thank you all for your continued communication, collaboration and dedication. Through these challenging times, DLS remains committed to supporting our cities and towns.

Editor: Dan Bertrand

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

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