



To: City/Town/District Collectors
From: Deborah A. Wagner, Director of Accounts
Date: June, 2023

This letter sets forth the annual reporting requirements of Collectors to the Division of Local Services' (DLS) Bureau of Accounts (BOA) and includes other pertinent matters.

Continued Reminders from last year's letter

- DLS Bulletin [2015-05B](#) explains the law that applies to property tax payments, or abatement or exemption applications, when their statutory due dates fall on a day city or town offices are ordinarily closed for municipal business (Saturday, Sunday or legal holiday) or unexpectedly closed for business due to a weather or public safety emergency.

For DLS guidance related to billing, please see IGR's [2023-1](#), [2023-2](#), [2023-3](#), and [2023-4](#).

Schedule of Outstanding Receivables

This schedule, which compares the detailed listing of the Collector, Treasurer, or department head with the balance outstanding of certain outstanding receivable of the Accountant/Auditor as of June 30, 2023, must be completed in Gateway by a city, town or special purpose district Collector and signed by the Collector, Treasurer, and Accountant/Auditor who will upload any additional documentation for free cash certification to BOA. Any variances noted, unless explained, will result in a reduction of free cash. This schedule does not apply to regional school districts.

If you have any problems with submission in Gateway, please contact your BOA field representative.

Banking Services

The Office of the Inspector General's [January 2017 Procurement Bulletin](#) contains information in an article "Banking and Financial Planning Services are Subject to Chapter 30B". For further questions on financial or banking services, please contact the Office of the Inspector General's Chapter 30B Hotline at (617) 722-8838.

Affidavit as to Time of Sending Tax Bills

Copies of this affidavit should be filed in the Collector's office and in the Clerk's office. **Do not send a copy of this document to the BOA unless requested by the Director.**

Forms

Additional forms used by collectors, including Certificate of Penalty Tax for Classified Land, Schedule of Uncollectible Taxes and Instruments of Tax Taking, are available on our web site on the [Municipal Finance Legal Guidance](#) page.

Division of Local Services Website

All Informational Guideline Releases (IGRs), Bulletins, Local Finance Opinions (LFOs) and other publications issued by DLS can only be found on our website at www.mass.gov/dls. You can search for current IGRs, Bulletins and LFOs in the [DLSSLAW Library](#).

The DLS Municipal Finance Training and Resource Center contains many educational resources regarding [collections](#), including a webinar presented by DLS staff regarding [“Delinquent Real Estate Taxes: Tax Taking Process”](#).

The BOA also completed two webinars that we believe will assist municipal finance officials in the completion of their free cash and tax rate recap submission, as follows:

- [Free Cash Upload & Certification Process Webinar Recording](#) (Video)
- [Completing the Tax Rate Recap Forms Webinar](#) (Video)

The [Municipal Finance Trend Dashboard](#) visualizes key municipal fiscal health indicators over a period of time. The six categories of metrics include operating position, unfunded liabilities, property taxes, revenues/expenditures, debt, and demographics.

NEW – Please visit the [Data Analytics and Visualizations](#) section of our website where you will find many interesting visualizations, including [Free Cash Use](#), [Trends in Local Receipts](#), and the [Municipal Financial Self-Assessment](#).

DLS Mailing List Subscription

To subscribe to automatic notification of IGRs, Bulletins, LFOs, *City & Town* e-newsletter, Cherry Sheets and other DLS publications and information, please click [here](#).

If you have any questions with regard to any item addressed in this letter, please do not hesitate to contact your BOA field representative.