



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

To: City/Town/District Collectors
From: Deborah A. Wagner, Director of Accounts
Date: June 2026

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.

Mail

Please do not mail items to the DLS. If you are unsure of where to electronically send a communication, contact your [Bureau of Accounts Field Representative](#).

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 [2026-4](#), [2026-5](#), [2026-6](#), and [2026-7](#).

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 receivables of the Accountant/Auditor as of June 30, 2026, 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 of this form in Gateway, please contact your BOA field representative.

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.

Supporting a Commonwealth of Communities

mass.gov/DLS

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 [DLSLAW Library](#).

[The DLS Municipal Finance Training and Resource Center](#) has many educational resources for collectors and other municipal finance positions. This includes 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 five categories of metrics include operating position, property taxes, revenues/expenditures, debt, and demographics.

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 regarding any item addressed in this letter, please do not hesitate to contact your BOA field representative.