



To: City/Town/District Collectors
From: Deborah A. Wagner, Director of Accounts
Date: June, 2025

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 [2025-3](#), [2025-4](#), [2025-5](#), and [2025-6](#).

Tax Title Foreclosure Surplus Proceeds

DLS has issued new guidance due to changes in the law regarding tax title foreclosures:

[BUL 2024-06 Recent Legislation Chapter 140 of the Acts of 2024 Tax Title Reform](#)

This Bulletin focuses on the recent legislative changes affecting municipal tax title foreclosures. These changes go into effect November 1, 2024 and all State Tax Forms noted therein are available on the DLS' website.

[BUL 2025-03 Tax Title Redemption Amount and Proceeds](#)

Chapter 140 of the Acts of 2024 made significant changes to the tax title foreclosure process. § 88 of the Act amended G.L. c. 60, § 62 by reducing the tax title interest rate from 16% to 8%. DLS opined that property already in tax title before November 1, 2024 would continue to accrue interest at a rate of 16%.

DLS will continue to issue guidance on the requirements of the law.

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, 2025, 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.

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 six categories of metrics include operating position, unfunded liabilities, 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.