



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

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Commissioner of Revenue

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Senior Deputy Commissioner

To: City/Town/District Collectors
From: Deborah A. Wagner, Director of Accounts
Date: July, 2022

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 2022-6](#), [2022-7](#), [2022-8](#), and [2022-9](#).

Schedule of Outstanding Receivables

This schedule as of June 30, 2022 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. This schedule does not apply to regional school districts. This schedule compares the detailed listing of the Collector, Treasurer or department head with the balance outstanding of certain outstanding receivable of the Accountant/Auditor.

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.**

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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 may now search for current IGRs, Bulletins and LFOs in the [DLSLAW 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 [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.

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.