



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: Mary Jane Handy, Director of Accounts
Date: June, 2020

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.

Gateway Enhancements

For FY2020 reporting, the Schedule of Outstanding Receivables is located in Gateway modules as tabs across the top "Balance Sheet" and "District Balance Sheet." This form must be in "form submit" status before the community/district will be allowed to submit the balance sheet.

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.

Schedule of Outstanding Receivables

This schedule as of June 30, 2020 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.

Compensating Balances

The Uniform Procurement Act exemption for compensating balance agreements related to banking services was eliminated by the Municipal Modernization Act. G.L. c. 30B, § 1 under Section 1(b)(23) of Chapter 30B. Therefore, Chapter 30B now applies to procurements related to all banking services that impose fees of any value.

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The Office of the Inspector General's [January 2017 Procurement Bulletin](#) has additional 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 may now search for current IGRs, Bulletins and LFOs in the [DLSLAW Library](#).

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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.