



# Commonwealth of Massachusetts

## Division of Local Services

Supporting a Commonwealth of Communities

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**Tax Rate Recapitulation Sheet:**

**Setting the Tax Rate**

**June 6, 2023**



## Overview

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- ❑ Identify the actions required before setting the tax rate
  - Understand the tax rate process
  
- ❑ Discuss the various municipal officer roles in the tax rate process
  - Municipal staff responsibilities
  
- ❑ Complete the tax rate recapitulation sheet and supporting forms
  - How to prepare forms required for approval



# Tax Rate Landing Page

Tracking Certification Taxrate Balance Sheet Schedule A District Taxrate District Balance Sheet LA-3 Misc Forms Directory Legal Other Apps Corp Book FMRB Admin

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- Omitted & Revised
- Assessment Report
- Audited Personal Property
- LA-13A
- LA-4
- LA-13 Upload
- View/Edit/Submit Growth
- LA-23
- Tax Rate - Finance**
- A-2 Offset Recaps
- A-2 Enterprise Funds
- A-4 CPF
- B-1 Free Cash
- B-2 Other Funds
- OL-1 Overlay
- DE-1
- Tax Title
- Levy Limit
- LA-5 Options & Certification
- Letter in Lieu of Balance Sheet
- Tax Rate Recap
- Tax Rate Page 3 Support
- Tax Rate Checklist
- Pro Forma Recap
- Pro Forma Page 3 Support
- Votes - Debt Exclusion
- Votes - Override
- Votes - Underride
- Votes - Capital Exclusion
- Votes - Stabilization Fund
- Tax Rate - Reports**
- LA-4 Comparison
- LA-13 Statistics
- Recap Edit Report
- TR Approvals/Non-Approvals
- New Growth/LA4 Status
- Shifting the Tax Rate
- BLA - Chap 3
- Tax Rate Submission Summary
- Options Table
- BLA/BOA Assignments
- Tax Rate - DLS Only**
- DE-1 - Votes Mapping
- Tax Rate Overrides
- New Growth Adjustment
- Push Cherry Sheet to Recap
- Notifications

## Taxrate

### Tax Rate

#### FAQ's

Question
▶ How do I remove or update a signature?
▶ How can I submit my DE-1 if my Levy Limit form is already submitted?
▶ I need to submit a form but I don't see a Submit button. How can I submit the form?
▶ I can see a Submit button but it's not active. What's wrong?
▶ My community doesn't have a mayor; can I submit the LA5 without a mayor's signature?
▶ Do tax rate forms have to be submitted in a specific order?
▶ Do I have to sign and submit every form in the Tax Rate BLA and BOA sections?
▶ I need to correct a form that I've already submitted, but it's locked. How can I make the correction?
▶ An official in my community needs to sign a form but doesn't have an account. Who can create a new Gateway account?
▶ I want to delete an uploaded document - why don't I see a Delete button?
▶ Can I use any Web browser to work on my tax rate forms?

**Clerks may now enter Proposition 2 1/2 votes into Gateway!** Please read our guide [How to enter Proposition 2 1/2 votes in DLS Gateway](#) for more information, or contact [DLSGateway@dor.state.ma.us](mailto:DLSGateway@dor.state.ma.us) or [Databank@dor.state.ma.us](mailto:Databank@dor.state.ma.us) for assistance.

#### Completing Assessment forms - FY 2024

- **LA-5 form, Residential or Senior Means-Tested Exemptions:** If adopting either exemption type, you must upload your local exemption calculation worksheet to the LA-5 form. This worksheet should include the following required fields: parcel location/address, class, total value, exempted value and net value after exemption.
- **The *Shifting the Tax Rate* report** provides all the background information and calculations relating to shifting the tax rate. If you are considering a classified rate instead of a single rate for FY 23, run this report to fully understand your options. Use the Options Table to create, download and analyze potential shifts.
- **Audited Personal Property:** For more information on this form, download BLA's [Instructions for Submitting Audited Personal Property](#).
- **NEW: Growth changes for FY24:** All communities will upload parcel data using a new LA-13 Upload screen, with uploaded data automatically populating the Growth column in the LA13 form. You must use a new, very [simple Excel template to upload growth](#) parcels to Gateway. BLA's previous template has been renamed [New Growth Verification Template](#) and can be used as a verification tool. Click here for [instructions for using the verification template](#). Click here for more information [about New Growth](#), and watch for more information from BLA on the new upload process.
- **Important Note: Gateway will enforce all educational requirements for Board members and Assistant Assessors.** Communities whose Boards of Assessors lack a majority of members qualified to classify property will see warnings on the tax rate forms that cannot be approved by DLS. Individual assessors who have not successfully completed Course 101 within 2 years of election or appointment will not be permitted to sign, save or submit any Gateway form.

**Need assistance or guidance?** Click here for more information in BLA's [Instructions for Entering FY24 Tax Base Levy Growth](#).

Click here to find the name of the [BLA Advisor assigned to your community](#). Contact information (email and phone number) for your community's advisor is available on [DLS's Staff Directory webpage](#).

#### Completing Finance forms - FY 2024

- **Recap/Pro Forma Page 3 Support.** Submission of the Page 3 Support form is required to document variances and to provide the itemized detail for Misc. Recurring and Misc. Non-recurring receipts. Enter a comment where required on the estimated/Actual and MRGF tabs; error messages will disappear as you enter these required comments. On the Misc Recurring and Misc Non-recurring tabs, enter each individual receipt type that together form the totals entered on Page 3 lines 22 and 23.
- **NEW LA-5 is coming in FY 2024** - a new, 2-tab LA-5 form will be released in June 2023. Tax rate options will be entered on a simplified Tax Rate Options tab, and the results of those options will be displayed on a Calculated Results tab (in the legacy LA-5 format.) More information on this change will be coming soon.
- **The Options Table** has helpful text explaining shift options, and has sections for testing both the Residential Exemption and Senior Means-Tested Exemption options. Click here for [DLS's Residential Exemption Calculator](#), which shows the potential impact of a residential exemption.
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**Need assistance or guidance?** Click here for more [Tips for Using the BOA Tax Rate Recap forms](#).

Click here to find the name of your community's [BOA Advisor for FY 2024](#). Contact information (email and phone number) for your community's advisor is available on [DLS's Staff Directory webpage](#).

#### Downloadable Templates

##### Recap/Pro Forma supporting documentation:

- **Recap Page 3 Support:** The Excel template has been replaced by online submission of the new Recap Page 3 Support form.
- **Pro Forma Recap:** The Bureau of Accounts requires upload of an [Unused Levy Capacity Letter](#) prior to Pro Forma submission. The actual letter text can vary, but it should contain all information shown in the template.
- **Support for the A-2 form:** [Enterprise Fund User Charge Template](#)
- **LA13 New Growth Templates:** Click here for BLA's new, simplified [Growth Upload Template](#). This Excel file should be used for uploading growth data beginning in FY 2024. The Bureau of Local Assessment suggests using the prior year's [new growth verification template](#) as a tool for verifying growth submissions.
- **Budget and Tax Rate Planning Tool:** Click here to download an Excel-based [Budget Analysis Recap tool](#) to assist with tax rate planning. Please note that Excel rounding may vary from Gateway rounding, and this file cannot be used for data submission. It is for planning and analysis purposes only.
- Considering a Prop 2 1/2 override or exclusion? Use our [Proposition 2 1/2 Override/Exclusion Calculator](#) to determine the impact on taxes.
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# Tax Rate Landing Page

Tracking | Certification | **Taxrate** | Balance Sheet | Schedule A | District Taxrate | District Balance Sheet | LA-3 | Misc

**Taxrate**

**Tax Rate**

**FAQ's**

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- Audited Personal Property LA-13A
- LA-4
- LA-13 Upload
- View/Edit/Submit Growth
- LA-12

**Tax Rate - Finance**

- A-1 Offset Receipts
- A-2 Enterprise Funds
- A-4 CPF
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- Votes - Stabilization Fund

New vote entering



## Tax Rate Landing Page

Clerks may now enter Proposition 2 1/2 votes into Gateway! Please read our guide [How to enter Proposition 2 1/2 votes in DLS Gateway](#) for more information, or contact DLSGateway@dor.state.ma.us or Databank@dor.state.ma.us for assistance.

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### Gateway Support

**DLS Gateway Support:** email [DLSGateway@dor.state.ma.us](mailto:DLSGateway@dor.state.ma.us) for general Gateway assistance.

The **DLS Databank** can assist with questions or issues concerning Residential Exemptions, Small Commercial Exemptions, and all vote types (debt exclusion, capital exclusion, stabilization fund, override and underide.)

Email the Databank: [Databank@dor.state.ma.us](mailto:Databank@dor.state.ma.us).



## Tax Rate Landing Page: Proposition 2 1/2 Votes

Tracking	Certification	Taxrate
<input checked="" type="checkbox"/>		<b>Tax Rate - Assessments</b>
		Omitted & Revised
		Assessment Report
		Audited Personal Property
		LA-13A
		LA-4
		LA-13 Upload
		View/Edit/Submit Growth
		LA-13
<input checked="" type="checkbox"/>		<b>Tax Rate - Finance</b>
		A-1 Offset Receipts
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		Votes - Debt Exclusion
		Votes - Override
		Votes - Underride
		Votes - Capital Exclusion
		Votes - Stabilization Fund



# Vote Entering: Debt Exclusion Example

	<input type="checkbox"/>	05/17/2011	LOSS	2164	2170	purchase 20 ton dump truck for making improve	GENERAL GOVERNMENT	2012
	<input type="checkbox"/>	05/17/2011	WIN	2537	1840	finance improvements to flax pond lodge bldg. incl	GENERAL GOVERNMENT	2012
	<input type="checkbox"/>	05/15/2018	WIN	1582	967	Bond to pay for new Regional High School	SCHOOL	2019
Attached	<input type="checkbox"/>	11/05/2019	WIN	1290	747	Bonds for New DPW Garage, Office and associated	PUBLIC WORKS AND FACILITIES	2021
Attached	<input type="checkbox"/>	06/30/2020	WIN	1913	1396	New district middle school construction project	SCHOOL	2021
	<input type="checkbox"/>	05/31/2023	LOSS	0	0		Select department name	2023

Showing 1 to 29 of 29 entries

Clerk certified copy of the specimen ballot and results are required for submission.

**Comments** - [add comment](#)

Comments	Is Community Accessible
----------	-------------------------

**Current Documents** - [upload new documents](#)

Name	Action
------	--------

### Signatures

Clerk

Check to add signature

Why are my buttons disabled?



## Vote Entering: Override Example

Status	Del	Vote Taken Date	Win/Loss	Yes Count	No Count	Purpose of Vote	Department Name	Applicable FY	Amount	Pyramid Vote
	<input type="checkbox"/>	02/27/2023	LOSS ▾	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text"/>	Select department name ▾	2024	<input type="text" value="0"/>	N ▾

Showing 1 to 1 of 1 entries



Clerk certified copy of the specimen ballot and results are required for submission.

**Comments** - [add comment](#)

Comments	Is Community Accessible
No comments to display.	

**Current Documents** - [upload new documents](#)

Name	Action
No documents to display.	

### Signatures

Clerk

Check to add signature

- 

Why are my buttons disabled?



## Actions Required: Prior to Setting the Tax Rate Recap

- The Bureau of Local Assessment (BLA) must:
  - Certify property values (LA-4)
  - Approve interim year adjustment report (LA-15)
  - Approve new growth (LA-13)
  - Approve amended new growth (LA-13A)
- Complete the Levy Limit worksheet
- Complete the DE-1 (if applicable)
- Once values & growth are certified, LA-5 is generated
- Selectboard/council hold a classification hearing
  - Assessor and Clerk complete the LA-5 form
- Complete all applicable forms & submit the Recap sheet



## Forms to be Completed: Levy Limit Sheet

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- Calculates maximum allowable levy pursuant to the provisions of proposition 2 ½
- Must have balanced budget within levy to set tax rate
- Majority of form automatically populated
- Accounts for debt and capital exclusions and override amounts
- Records applicable amounts for other adjustments or water/sewer (vote required)
- Submitted by Assessors



## Forms to be Completed: Levy Limit Sheet

### I. TO CALCULATE THE FY 2022 LEVY LIMIT

A. FY 2021 Levy Limit	63,503,534
A1. Amended FY 2021 Growth	0
B. ADD (IA + IA1)*2.5%	1,587,588
C. ADD FY 2022 New Growth	405,335
C1. ADD FY2022 New Growth Adjustment	0
D. ADD FY 2022 Override	420,034
E. FY 2022 Subtotal	65,916,491
F. FY 2022 Levy Ceiling	188,688,594

Prior year Levy Limit is the starting point

I. **65,916,491**  
FY 2022 Levy Limit

### II. TO CALCULATE THE FY 2023 LEVY LIMIT

A. FY 2022 Levy Limit from I.	65,916,491
A1. Amended FY 2022 Growth	0
B. ADD (IIA + IIA1)*2.5%	1,647,912
C. ADD FY 2023 New Growth	288,032
C1. ADD FY 2023 New Growth Adjustment	0
D. ADD FY 2023 Override	0
E. ADD FY 2023 Subtotal	67,852,435
F. FY 2023 Levy Ceiling	223,316,107

Current year Levy Limit calculation

II. **67,852,435**  
FY 2023 Levy Limit

### III. TO CALCULATE THE FY 2023 MAXIMUM ALLOWABLE LEVY

A. FY 2023 Levy Limit from II.	67,852,435
B. FY 2023 Debt Exclusion(s)	4,321,296
C. FY 2023 Capital Expenditure Exclusion(s)	279,993
D. FY 2023 Stabilization Fund Override	0
E. FY 2023 Other Adjustment	0
F. FY 2023 Water/Sewer	0
G. FY 2023 Maximum Allowable Levy	\$ 72,453,724

Current year Maximum allowable levy



## Forms to be Completed: LA-13 (New Growth)

Property Class	(A) All Prior Year Abatement No.	(B) All Prior Year Abatement Values	(C) New Growth Valuation	(D) PY Tax Rate	(E) Tax Levy Growth
<b>RESIDENTIAL</b>					
SINGLE FAMILY (101)	15	4,436,400	11,337,800		
CONDOMINIUM (102)	2	171,200	1,002,000		
TWO & THREE FAMILY (104 & 105)	0	0	104,700		
MULTI - FAMILY (111-125)	0	0	5,016,000		
VACANT LAND (130-132 & 106)	1	22,700	1,075,200		
ALL OTHERS (103, 109, 012-018)	4	1,222,900	1,871,200		
<b>TOTAL RESIDENTIAL</b>	<b>22</b>	<b>5,853,200</b>	<b>20,406,900</b>	<b>9.18</b>	<b>187,335</b>
OPEN SPACE	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0		
<b>TOTAL OPEN SPACE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
COMMERCIAL	11	1,055,000	1,753,000		
COMMERCIAL - CHAPTER 61, 61A, 61B	0	0	0		
<b>TOTAL COMMERCIAL</b>	<b>11</b>	<b>1,055,000</b>	<b>1,753,000</b>	<b>9.18</b>	<b>16,093</b>
INDUSTRIAL	0	0	0	9.18	0
PERSONAL PROPERTY	36	189,200	9,216,131	9.18	84,604
<b>TOTAL REAL &amp; PERSONAL</b>	<b>69</b>	<b>7,097,400</b>	<b>31,376,031</b>		<b>288,032</b>

**\$288K increases the levy limit**



## Forms to be Completed: Levy Limit Sheet

- Current year levy limit calculation
  - Start with prior fiscal year levy limit
  - Add in prior fiscal year amended growth
  - Add in proposition 2.5% growth
  - Add in current year new growth
  - Add in current year new growth adjustments
  - Add in any current year overrides approved by voters

### II. TO CALCULATE THE FY 2023 LEVY LIMIT

A. FY 2022 Levy Limit from I.	65,916,491
A1. Amended FY 2022 Growth	0
B. ADD (IIA + IIA1)*2.5%	1,647,912
C. ADD FY 2023 New Growth	288,032
C1. ADD FY 2023 New Growth Adjustment	0
D. ADD FY 2023 Override	0
E. ADD FY 2023 Subtotal	67,852,435
F. FY 2023 Levy Ceiling	223,316,107
<b>II. FY 2023 Levy Limit</b>	<b>67,852,435</b>



## Forms to be Completed: Levy Limit Sheet

- ❑ Determining the Maximum Allowable Levy
  - Start with current year levy limit
  - Add in total net debt exclusions from DE-1
  - Add in total capital exclusions
  - Add in total stabilization fund overrides
  - Add other allowable increases to levy limit
  - Add water/sewer debt shift

### III. TO CALCULATE THE FY 2023 MAXIMUM ALLOWABLE LEVY

A. FY 2023 Levy Limit from II.	67,852,435
B. FY 2023 Debt Exclusion(s)	4,321,296
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D. FY 2023 Stabilization Fund Override	0
E. FY 2023 Other Adjustment	
F. FY 2023 Water/Sewer	0
G. FY 2023 Maximum Allowable Levy	72,453,724

**Maximum amount  
community can tax**





## Forms to be Completed: DE-1 (Debt Exclusions)

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- Report debt exclusions that will impact the levy limit
- Verify that prior year's debt exclusion was fully expended
- Unspent debt service excluded in the prior year must be reserved and appropriated in the next FY or reported on page 3
- Ballot votes are loaded in Gateway & submitted to DARB for approval
- MSBA Payments – Old system = FY2024 (final year)
- Completed by financial officer (Treasurer or Accountant)



## Forms to be Completed: DE-1 (Debt Exclusions)

Status	Delete	(A) Ballot Vote Date	(B) Purpose(s) of Exclusion Vote	(C) Date of original issuance note/bond per purpose(s)	(D) Temp or Perm (T/P)	(E) FY 2022 Net Excluded Debt Service	(F) FY 2022 Gross Debt Service Expended	(G) FY 2023 Gross Debt Service Excludable	(H) Reimbursement adjustments (Whole numbers only)	(I) FY 2023 Net Excluded Debt Service
Attached	<input type="checkbox"/>	05/05/2003	SCHOOL	11/15/2005	P	301,678	301,678	289,519	0	289,519
Attached	<input type="checkbox"/>	05/02/2005	LIBRARY	06/15/2006	P	21,320	21,320	19,560	0	19,560
Attached	<input type="checkbox"/>	05/01/2007	CAPITAL IMPROVEMENTS	12/15/2007	P	13,325	13,325	0	0	0
Attached	<input type="checkbox"/>	05/02/2006	FIRE	06/15/2006	P	215,553	215,553	203,873	0	203,873
Attached	<input type="checkbox"/>	05/04/2010	VARIOUS MUNI	12/15/2011	P	73,666	73,831	72,156	124	72,032
Attached	<input type="checkbox"/>	04/05/2011	FLAX POND BLDG REMODEL	06/01/2014	P	37,956	39,040	32,640	709	31,931
Attached	<input type="checkbox"/>	05/15/2018	CAPE TECH	11/18/2018	P	1,588,876	1,588,876	1,378,309	0	1,378,309
Attached	<input type="checkbox"/>	11/05/2019	DPW GARAGE PROJECT	04/23/2020	P	904,025	904,025	894,256	0	894,256
Attached	<input type="checkbox"/>	06/30/2020	DY MIDDLE SCHOOL \$45,540M	09/20/2021	P	0	0	1,431,816	0	1,431,816
Total:						3,156,399	3,157,648	4,322,129	833	4,321,296

\$4.3M is the net excluded debt amount added to the levy limit



## Tax Rate Recap: Overview

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- ❑ 4-page document with supporting schedules
- ❑ Summary of community's budget plan for the fiscal year
- ❑ Tax Rate Recap fixes the tax levy and tax rate for the fiscal year



## Tax Rate Recap: Page 4

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- Detail of all town meeting/council appropriations since prior year tax rate set
- All appropriations recorded on page 4 except those specifically voted from free cash or other available funds to **“Reduce the Tax Rate”**
- Totals must match supporting schedules
- Completed & signed by Clerk & reviewed by accountant/auditor



# Tax Rate Recap: Page 4

## Supporting Forms to be Completed

APPROPRIATIONS										AUTHORIZATIONS	
										MEMO ONLY	
Delete	City/Town Council or Town Meeting Dates	FY*	(a) Total Appropriations Of Each Meeting	(b) From Raise and Appropriate	(c) From Free Cash (See B-1)	(d) From Other Available Funds (See B-2)	(e) From Offset Receipts (See A-1)	(f) From Enterprise Funds (See A-2)	(g) From Community Preservation Funds (See A-4)	(h) *** Departmental Revolving Funds	(i) Borrowing Authorization (Other)
<input type="checkbox"/>	11/02/2021	2022	5,614,802.05	0.00	1,838,519.46	1,976,282.59	0.00	100,000.00	1,700,000.00	0.00	0.00
<input type="checkbox"/>	04/26/2022	2022	735,000.00	0.00	600,000.00	0.00	0.00	135,000.00	0.00	0.00	0.00
<input type="checkbox"/>	04/26/2022	2023	107,335,318.00	91,878,525.00	3,500,263.00	3,727,161.00	623,000.00	6,470,674.00	1,135,695.00	0.00	0.00
<b>Total</b>			<b>113,685,120.05</b>	<b>91,878,525.00</b>	<b>5,938,782.46</b>	<b>5,703,443.59</b>	<b>623,000.00</b>	<b>6,705,674.00</b>	<b>2,835,695.00</b>		

\* Enter the fiscal year to which the appropriation relates.

\*\* Appropriations included in column (b) must not be reduced by local receipts or any other funding source.

Appropriations must be entered gross to avoid a duplication in the use of estimated or other sources of receipts.

\*\*\* Include only revolving funds pursuant to Chapter 44, Section 53 E 1/2.

Current Documents

Name	Is Community Visible	Action
<a href="#">ATM 2022 Certificate of Appropriation001</a>	<input checked="" type="checkbox"/>	
<a href="#">STM2021 Certificate of Appropriations001</a>	<input checked="" type="checkbox"/>	

Signatures

Clerk

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

**Signature of City/Town Clerk** PH

- Enter fiscal year for each row
- Town meeting appropriations
- Complete supporting forms
  - B-1, B-2, A-1, A-2, & A-4
- Enter revolving fund amount
- Enter borrowing Authorization
- City/Town Clerk signature



## Tax Rate Recap: B-1 Free Cash

---

- Ensure free cash appropriation not greater than certification
- July 1<sup>st</sup>, free cash is \$0 until new balance sheet certified
- Appropriated from date of certification through June 30<sup>th</sup>
- Completed & signed by the accounting officer



## Tax Rate Recap: B-1 Free Cash

### PART I

		Date Certified
1. 7/1/2021 Free Cash Certification	<b>Prior Year Certification</b>	8/9/2021
ADD:		
2. Free Cash Update Part I	0.00	
TOTAL	9,612,939.00	
Subtract Free Cash Appropriated From This Certification		
3. FY 2022 Recap	0.00	
4. FY 2023 Recap (check to Recap page 4, column c)	5,938,782.46	
5. FY 2023 Recap appropriated on or before June 30th to reduce the tax rate	0.00	To Recap pg 2 Part III d 1a
Balance of Unappropriated Free Cash Part I	3,674,156.54	

### PART II

		Date Certified
1. 7/1/2022 Free Cash Certification	<b>Current Year Certification</b>	
ADD:		
2. Free Cash Update Part II	0.00	
TOTAL	0.00	
Subtract Free Cash Appropriated From This Certification		
3. FY 2023 Recap (check to Recap page 4, column c)	0.00	
4. FY 2023 Recap appropriated on or after July 1st to reduce the tax rate	0.00	To Recap pg 2 Part III d 1b
Balance of Unappropriated Free Cash Part II	0.00	

**At the time of Tax Rate Approval, no balance sheet had been submitted**



## Tax Rate Recap: B-2 Other Funds

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- Must complete if appropriating from available funds
  - For example – an appropriation from stabilization
  
- Column A (amount in fund) must be greater than or equal to amount of appropriation in column B
  
- Pension reserve fund transfer requires written approval from PERAC
  - Upload documentation directly into the form
  
- Completed & signed by the accounting officer



## Tax Rate Recap: B-2 Other Funds

Delete	Date of Appropriation	Source of Fund	Use of Fund	Col. A Amount in Fund When Approp. was Made	Col. B Amount of Appropriation
<input type="checkbox"/>	11/02/2021	Septage Betterments	Wastewater Enterprise Fund	9,082.59	9,082.59
<input type="checkbox"/>	04/26/2022	Wetland Protection Fund	Oper Budget-Conserv Wages	14,966.00	3,500.00
<input type="checkbox"/>	04/26/2022	Waterways Improvement Fund	Oper Budget-DNR Wages	23,193.00	3,500.00
<input type="checkbox"/>	04/26/2022	Ferry Fees	Oper Budget-Waterways DNR Wages	77,826.00	50,000.00
<input type="checkbox"/>	04/26/2022	Gifford Cemetery Fund	Operating Budget -Cem Salary	351,445.00	15,000.00
<input type="checkbox"/>	04/26/2022	Cemetery Perpetual Care Fund	Operating Budget - Cem Salary	217,227.00	25,000.00
<input type="checkbox"/>	04/26/2022	Sale of Cemetery Lots Fund	Operating Budget - Cem Salary	59,801.00	5,000.00
<input type="checkbox"/>	04/26/2022	Recycling Fund	Sanitation Truck	428,205.00	240,000.00
<input type="checkbox"/>	04/26/2022	Transfer Station Capital Fund	Weighing Scale	202,981.00	195,661.00
<input type="checkbox"/>	04/26/2022	Fire Ambulance Fund	Operating Budget - Fire Wages	2,107,033.00	1,500,000.00
<input type="checkbox"/>	04/26/2022	Fire Ambulance Fund	Fire Department Capital Items	607,033.00	595,000.00
<input type="checkbox"/>	04/26/2022	Water Special Revenue Fund	Water Capital Items	2,256,847.00	1,094,500.00
<input type="checkbox"/>	11/02/2021	Water Special Revenue Fund	Water Capital Projects	4,224,047.00	1,967,200.00

**Total 5,703,443.59**

(Must equal Recap page 4 column d)

Column (A) must be greater than or equal to the amount of the appropriation in Column (B) at the time of the appropriation unless otherwise specified by general or special law



## Tax Rate Recap: A-1 Offset Receipts, Chapter 44, Section 53E

---

- 14 communities completed an A-1 in FY23
- Monitors the type of receipts being used
- Fees charged off set costs of the program
- Records all offset receipts for a community
- Expended for purpose allocated for without further appropriation
- Estimated amounts greater than prior year actual need to be approved in advance of setting the tax rate
  - Upload supporting documentation
- Completed & signed by the accounting officer & board of assessors



## Tax Rate Recap: A-1 Offset Receipts, Chapter 44, Section 53E

	Description	(a) Actual Revenues Fiscal 2022	(b) Estimated Receipts Fiscal 2023 *	Support Required
1	Water	0.00	0.00	
2	Sewer	0.00	0.00	
3	Hospital	0.00	0.00	
4	Nursing home	0.00	0.00	
5	Recreation department	411,747.86	623,000.00	*
6	Airport	0.00	0.00	
7				
8				
9				
10		0.00	0.00	
11		0.00	0.00	
12	<b>Total</b>	<b>411,747.86</b>	<b>623,000.00</b>	*

Estimate is > than actual  
 Upload supporting Documentation

\*If Column(b) exceeds Column(a) on any item, written permission by the Director of Accounts is Required prior to appropriation

Current Documents

Name	Is Community Visible	Action
Offset Receipts Estimate Approval for Fiscal Year 2023	<input checked="" type="checkbox"/>	



## Tax Rate Recap: A-2 Enterprise Funds, Chapter 44, Section 53F 1/2

---

- Account for a utility, cable television, health care, recreational, or transportation facility and its operations.
  
- Report prior year actual revenue
  
- Report current year estimated revenue
  
- Report appropriated retained earnings
  
- Report costs appropriated in the enterprise fund
  - Direct costs related to the operation of the enterprise
  
- Report costs appropriated in the general fund (Indirect Costs)
  - Establish policy on indirect cost allocation
  - Do not appropriate in both general fund & enterprise fund budgets
  - Transfer amount that appears on A-2 to general fund
  
- Completed & signed by the accounting officer



## Tax Rate Recap: A-2 Enterprise Funds, Chapter 44, Section 53F 1/2

---

- Surplus kept in the enterprise fund
  
- Use of Retained Earnings:
  - Appropriated for any lawful purpose of the Enterprise Fund
  
- Appropriation from retained earnings only after certified
  
- Retained earnings deficit must be provided for
  
- Enterprise Fund Manual / IGR 21-11



## Tax Rate Recap: A-2 Enterprise Funds, Chapter 44, Section 53F 1/2

Enterprise fund number:  Of 3

Type of enterprise fund:

Name of enterprise fund/statutory reference:

Retained Earnings Certified	Date Certified	Amount Certified
FY 2022 Retained Earnings (as of 06/30/2021)	8/9/2021	4,613,951
FY 2023 Retained Earnings (as of 06/30/2022)	9/12/2022	4,874,035

### Part 1: Revenues & Available Funds

	(a) FY 2022 Actual Revenues	(b) FY 2023 Estimated Revenues	Percent Change
1. Enterprise revenues and available funds			
a. User charges	2,706,816.00	2,533,996.00	-6.38
Other departmental revenue	0.00	0.00	0.00
Investment income	0.00	0.00	0.00
Total revenues	<b>2,706,816.00</b>	<b>2,533,996.00</b>	
Retained earnings appropriated from July 1, 2021 Certification	0.00	0.00	**
Retained earnings appropriated from July 1, 2022 Certification		0.00	**
Other enterprise available funds		0.00	
Total revenues and available funds	<b>2,706,816.00</b>	<b>2,533,996.00</b>	(To Recap Pg 2, Part III B, line 3)

\* Written documentation should be uploaded to support increases of estimated vs actual revenues  
 \*\* Retained earnings must be certified by the Director of Accounts prior to appropriation



## Tax Rate Recap: A-2 Enterprise Funds, Chapter 44, Section 53F 1/2

**2. Total costs appropriated**

a. Costs appropriated in the enterprise fund

Salaries, wages and expenses 2,319,661.00

Capital Outlay 0.00

Other 0.00

Total costs appropriated in the enterprise fund

**2,319,661.00** 2a

**Part 2a: Costs appropriated within the enterprise fund**

**b. Indirect costs appropriated in the general fund**

Health Insurance 107,335

Pension 37,500

Debt 0.00

Shared employees 69,500

Other

Total costs appropriated in the general fund

**214,335.00** 2b

**Part 2b: Costs appropriated in the general fund**

Total costs

**2,533,996.00** 2a + 2b

**3. Calculation of subsidy (see instructions)**

Revenue and available funds **2,533,996.00** (part 1 col b)

Less: Total costs **2,533,996.00** (part 2 total costs)

Less: Prior year deficit 0.00 (To Recap Pg 2 Part II B)

(Negative represents subsidy) **0.00**

**4. Sources of funding for costs appropriated in the enterprise fund**

a. Revenue and available funds 2,319,661.00

b. Taxation 0.00

c. Free Cash 0.00

d. Non-Enterprise Available Funds 0.00

Total sources of funding for costs appropriated in the enterprise fund **2,319,661.00** (Must equal total part 2a)



## Tax Rate Recap: A-2 Enterprise Fund User Charge Template

City/Town/District Name: _____							
<b>User Charges</b>							
	<b>FY23</b>	<b>FY24</b>			<b>FY23</b>	<b>Estimated</b>	<b>Estimated</b>
	<b>Rate</b>	<b>Rate</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Usage</b>	<b>Usage</b>	<b>Revenue</b>
Tier 1	\$8.00	\$10.00	\$2.00	25.00%	258,000	265,000	\$2,650,000
Tier 2							\$0
Tier 3							\$0
Tier 4							\$0
Tier 5							\$0
Irrigation							\$0
Elderly							\$0
							<b>\$2,650,000</b>
**Total Estimated revenue must be equal to or greater than line 1.a, column (b) on the form A-2							



## Tax Rate Recap: A-2 Enterprise Funds, Chapter 44, Section 53F 1/2

Enterprise fund number:  Of 3

Type of enterprise fund:

Name of enterprise fund/statutory reference:

Retained Earnings Certified	Date Certified	Amount Certified
FY 2022 Retained Earnings (as of 06/30/2021)	8/9/2021	1,973,030
FY 2023 Retained Earnings (as of 06/30/2022)	9/12/2022	2,229,445

	(a) FY 2022 Actual Revenues	(b) FY 2023 Estimated Revenues	Percent Change
1. Enterprise revenues and available funds			
a. User charges	4,620,593.00	4,231,908.00	-8.41
Other departmental revenue	0.00	0.00	0.00
Investment income	0.00	0.00	0.00
Total revenues	4,620,593.00	4,231,908.00	
Retained earnings appropriated from July 1, 2021 Certification	0.00	235,000.00 **	
Retained earnings appropriated from July 1, 2022 Certification		200,000.00 **	
Other enterprise available funds <input type="text"/>		0.00	
Total revenues and available funds	4,620,593.00	4,666,908.00 (No Recap Pg 2, Part III B, line 3)	

\* Written documentation should be uploaded to support increases of estimated vs actual revenues

\*\*\* Retained earnings must be certified by the Director of Accounts prior to appropriation



## Tax Rate Recap: A-2 Enterprise Funds, Chapter 44, Section 53F 1/2

2. Total costs appropriated		
a. Costs appropriated in the enterprise fund		
Salaries, wages and expenses	4,151,013.00	
Capital Outlay	0.00	
Other Retained Earnings use in FY22	235,000.00	
Total costs appropriated in the enterprise fund		<b>4,386,013.00</b> 2a
b. Indirect costs appropriated in the general fund		
Health Insurance	0.00	
Pension	0.00	
Debt	0.00	
Shared employees	0.00	
Other Administrative	280,895.00	
Total costs appropriated in the general fund		<b>280,895.00</b> 2b
Total costs		<b>4,666,908.00</b> 2a + 2b
3. Calculation of subsidy (see instructions)		
Revenue and available funds	<b>4,666,908.00</b>	(part 1 col b)
Less: Total costs	<b>4,666,908.00</b>	(part 2 total costs)
Less: Prior year deficit	0.00	(To Recap Pg 2 Part II B)
(Negative represents subsidy)	<b>0.00</b>	
4. Sources of funding for costs appropriated in the enterprise fund		
a. Revenue and available funds	4,386,013.00	
b. Taxation	0.00	
c. Free Cash	0.00	
d. Non-Enterprise Available Funds	0.00	
Total sources of funding for costs appropriated in the enterprise fund	<b>4,386,013.00</b>	(Must equal total part 2a)



## Tax Rate Recap: A-4 Community Preservation, Chapter 44B

---

- Accept CPA legislation and establish surcharge (up to 3%)
- Special revenue fund: Open space, recreation, historic resources, & affordable housing
- Unappropriated revenues remain within the fund
- Fund balances reported on June 30<sup>th</sup> balance sheet must tie to CP-2 report
- DLS will send out an alert in the spring regarding the FY24 estimated percentage of the first-round state match
  - Be conservative while putting your CPA budget together
- Completed & signed by the accounting officer
- Community Preservation Manual / IGR 2019-14



## Tax Rate Recap: A-4 Community Preservation, Chapter 44B

	(A) FY 2022 Actual Revenues	(B) FY 2023 Estimated Revenues
<b>1. Annual Revenues and other available Funds</b>		
Surcharge	1,579,533.60	1,540,000.00
State trust fund distribution	932,086.00	308,000.00
Other (i.e. Interest, OFS appropriated to the fund-CH44B 3-b1/2)	54,604.62	0.00
<b>1A. Total Annual Revenues</b>	<b>2,566,224.22</b>	<b>1,848,000.00</b>
Fund reserves and or balances voted at City/Town meeting(s)		2,134,015.00
Other <input type="text"/>		0.00
<b>Total Revenues and Available Funds</b>	<b>(To Recap page 2, Part IIIB, Line 4)</b>	<b>3,982,015.00</b>
<b>2. Appropriations and Reservations</b>		
Projects, Acquisitions, Debt service and Other		2,134,015.00
Administrative Expenses (5% or less of 1A - Total annual revenues)	Administrative expenses cannot exceed 5% of 1A total annual revenues	92,336.00
Reservations (10% min of 1A - for each Reserve, if not voted within Appropriations)	Must reserve or appropriate minimum of 10% each year for OS, Historic Resources, and Community Housing	609,344.00
Budgeted reserve to be appropriated		0.00
Prior Year Deficits		0.00
<b>Total Appropriations and Reservations</b>	<b>(To Recap page 4, Col g)</b>	<b>2,835,695.00</b>
<b>3. Other (unappropriated, unreserved)</b>	<b>(To Recap page 2, Part IIB, Line 8)</b>	<b>1,146,320.00</b>
<b>TOTAL Appropriations and Reservations and Other</b>		<b>3,982,015.00</b>



## Tax Rate Recap: Page 3

---

- Report anticipated receipts available to support budget
- Detail of PFY actual receipts & CFY estimated receipts
- Do not include receipts voted on as offsets on Schedule A-1, enterprise funds Schedule A-2, or revolving funds
- Complete the new page 3 support form (Required)
- Completed and signed by the accounting officer
  - Also signing off on page 4 appropriations



## Tax Rate Recap: Page 3

PAGE 1		PAGE 2		PAGE 3		PAGE 4	
*Local Receipts Not Allocated							
		Receipt Type Description	(a) Actual Receipts Fiscal 2022	(b) Estimated Receipts Fiscal 2023	Percentage Change		
==>	1.	MOTOR VEHICLE EXCISE	4,206,523.00	3,480,000.00	-17.27		
	2.	OTHER EXCISE					
==>	a.	Meals	744,517.00	450,000.00	-39.56		
==>	b.	Room	5,143,763.00	2,949,644.00	-42.66		
==>	c.	Other	14,159.00	13,000.00	-8.19		
==>	d.	Cannabis	0.00	0.00	0.00		
==>	3.	PENALTIES AND INTEREST ON TAXES AND EXCISES	247,203.00	198,000.00	-19.90		
==>	4.	PAYMENTS IN LIEU OF TAXES	0.00	0.00	0.00		
	5.	CHARGES FOR SERVICES - WATER	4,599,733.00	4,408,987.00	-4.15		
	6.	CHARGES FOR SERVICES - SEWER	300,000.00	300,000.00	0.00		
	7.	CHARGES FOR SERVICES - HOSPITAL	0.00	0.00	0.00		
	8.	CHARGES FOR SERVICES - SOLID WASTE FEES	4,734,189.00	3,400,000.00	-28.18		
	9.	OTHER CHARGES FOR SERVICES	0.00	0.00	0.00		
	10.	FEES	1,272,337.00	907,780.00	-28.65		
	a.	Cannabis Impact Fee	0.00	0.00	0.00		
	b.	Community Impact Fee Short Term Rentals	0.00	0.00	0.00		
	11.	RENTALS	435,622.00	389,000.00	-10.70		



## Tax Rate Recap: Page 3 Continued

12.	DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00	<b>0.00</b>
13.	DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00	<b>0.00</b>
14.	DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00	<b>0.00</b>
15.	DEPARTMENTAL REVENUE - RECREATION	899,147.00	690,000.00	<b>-23.26</b>
16.	OTHER DEPARTMENTAL REVENUE	213,710.00	150,849.00	<b>-29.41</b>
17.	LICENSES AND PERMITS			
	a. Building Permits	748,902.00	597,500.00	<b>-20.22</b>
	b. Other licenses and permits	630,992.00	533,240.00	<b>-15.49</b>
18.	SPECIAL ASSESSMENTS	0.00	0.00	<b>0.00</b>
==>	19. FINES AND FORFEITS	51,827.00	22,000.00	<b>-57.55</b>
==>	20. INVESTMENT INCOME	68,864.00	100,000.00	<b>45.21</b>
==>	21. MEDICAID REIMBURSEMENT	0.00	0.00	<b>0.00</b>
==>	22. MISCELLANEOUS RECURRING	1,249.00	833.00	<b>-33.31</b>
	23. MISCELLANEOUS NON-RECURRING	706,379.00	0.00	<b>-100.00</b>
	24. TOTALS	<b>25,019,116.00</b>	<b>18,590,833.00</b>	<b>-25.69</b>

\* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or departmental revolving funds per Chapter 44, Section 53E 1/2. The Recap Page 3 Support form must be submitted to support increases / decreases of estimated receipts to actual receipts.

==> The Recap Page 3 Support form must be submitted to support increases/ decreases of FY 2023 estimated receipts to FY 2022 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF). The Recap Page 3 Support form must be submitted to list each receipt type included in rows 22 and 23, Miscellaneous Recurring and Non-Recurring.



## Tax Rate Recap: Page 3 Support Form

---

- Required form for the tax rate recap approval process
- Recap page 3 support document now a Gateway form
  - No longer need to complete excel template
- Complete the 4 tabs of the support form
  - Actual/Estimated – Local Receipts
  - MRGF – Municipal Revenue Growth Factor
  - Recurring – Miscellaneous Recurring Local Receipts
  - Non-Recurring – Miscellaneous Non-Recurring Local Receipts
- Used to provide detail for tax rate recap page 3 estimated and actual local receipts
- Complete Tax Rate Recap page 3 first
  - Data auto populates recap page 3 support form



## Tax Rate Recap: Page 3 Support – Actual / Estimated

---

- Figures auto populate once Recap page 3 completed & saved
- Review current year estimates v. prior year actuals
- If estimate > actual include comment as to why
- Comments must be entered for each line when estimate > actual
- Cannot submit form if comments are not entered
- Completed and signed by accounting officer



## Tax Rate Recap: Page 3 Support – Actual / Estimated

ACTUAL/ESTIMATED		MRGF	RECURRING	NON-RECURRING		
*Local Receipts Not Allocated						
	Receipt Type Description	(a) Actual Receipts Fiscal 2022	(b) Estimated Receipts Fiscal 2023	Percentage Change	Comment(s)	
==>	1. MOTOR VEHICLE EXCISE	4,206,523.00	3,480,000.00	-17.27		Comments...
	2. OTHER EXCISE					
==>	a.Meals	744,517.00	450,000.00	-39.56		Comments...
==>	b.Room	5,143,763.00	2,949,644.00	-42.66	Starting in FY 2023, 75% of revenues from short term rentals is going to a wastewater stabilization fund. Short term rental money for FY 2022 was \$1,514,943.	Comments...
==>	c.Other	14,159.00	13,000.00	-8.19		Comments...
==>	d.Cannabis	0.00	0.00	0.00		Comments...
==>	3. PENALTIES AND INTEREST ON TAXES AND EXCISES	247,203.00	198,000.00	-19.90		Comments...
==>	4. PAYMENTS IN LIEU OF TAXES	0.00	0.00	0.00		Comments...
	5. CHARGES FOR SERVICES - WATER	4,599,733.00	4,408,987.00	-4.15		Comments...
	6. CHARGES FOR SERVICES - SEWER	300,000.00	300,000.00	0.00		Comments...
	7. CHARGES FOR SERVICES - HOSPITAL	0.00	0.00	0.00		Comments...
	8. CHARGES FOR SERVICES - SOLID WASTE FEES	4,734,189.00	3,400,000.00	-28.18		Comments...
	9. OTHER CHARGES FOR SERVICES	0.00	0.00	0.00		Comments...
	10. FEES	1,272,337.00	907,780.00	-28.65		Comments...
	a.Cannabis Impact Fee	0.00	0.00	0.00		Comments...
	b.Community Impact Fee Short Term Rentals	0.00	0.00	0.00		Comments...
	11. RENTALS	435,622.00	389,000.00	-10.70		Comments...



## Tax Rate Recap: Page 3 Support – Actual / Estimated

12.	DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00	0.00		Comments...
13.	DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00	0.00		Comments...
14.	DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00	0.00		Comments...
15.	DEPARTMENTAL REVENUE - RECREATION	899,147.00	690,000.00	-23.26		Comments...
16.	OTHER DEPARTMENTAL REVENUE	213,710.00	150,849.00	-29.41		Comments...
17.	LICENSES AND PERMITS					
	a. Building Permits	748,902.00	597,500.00	-20.22		Comments...
	b. Other licenses and permits	630,992.00	533,240.00	-15.49		Comments...
18.	SPECIAL ASSESSMENTS	0.00	0.00	0.00		Comments...
==>	19. FINES AND FORFEITS	51,827.00	22,000.00	-57.55		Comments...
==>	20. INVESTMENT INCOME	68,864.00	100,000.00	45.21	Fed policy is causing interest rates to rise.	Comments...
==>	21. MEDICAID REIMBURSEMENT	0.00	0.00	0.00		Comments...
==>	22. MISCELLANEOUS RECURRING	1,249.00	833.00	-33.31		Comments...
	23. MISCELLANEOUS NON-RECURRING	706,379.00	0.00	-100.00		Comments...
	24. TOTALS	25,019,116.00	18,590,833.00	-25.69		

You must enter a comment when the estimate is greater than the actual

Please enter a Comment for all current year estimated receipts that are greater than prior year actual receipts.



## Tax Rate Recap: Page 3 Support – MRGF (Municipal Revenue Growth Factor)

- Figures auto populate once Recap page 3 completed and saved
- Prior year **estimated receipts** vs. current year **estimated receipts**
- Must enter comment when current year estimated receipts are greater than or less than 20 percent of prior year receipts
- MRGF is a component of the Chapter 70 formula
- Cannot submit form if comments are not entered



# Tax Rate Recap: Page 3 Support – MRGF (Municipal Revenue Growth Factor)

ACTUAL/ESTIMATED		MRGF	RECURRING	NON-RECURRING	*Local Receipts Not Allocated	
	Receipt Type Description	(a) Estimated Receipts Fiscal 2022	(b) Estimated Receipts Fiscal 2023	Percentage Change	Comment(s)	
==>	1. MOTOR VEHICLE EXCISE	3,150,000.00	3,480,000.00	10.48		Comments...
==>	2. OTHER EXCISE					
==>	a.Meals	450,000.00	450,000.00	0.00		Comments...
==>	b.Room	2,200,000.00	2,949,644.00	34.07	Hotel / Motel income, not including Short Term Rentals has rebounded from the revenue lows during Covid	Comments...
==>	c.Other	15,000.00	13,000.00	-13.33		Comments...
==>	d.Cannabis	0.00	0.00	0.00		Comments...
==>	3. PENALTIES AND INTEREST ON TAXES AND EXCISES	125,000.00	198,000.00	58.40	The Town's tax lien auctions have been postponed during Covid. The Town will do a tax lien auction in August 2022 that will yield increased penalties and interest income.	Comments...
==>	4. PAYMENTS IN LIEU OF TAXES	0.00	0.00	0.00		Comments...
==>	19. FINES AND FORFEITS	40,000.00	22,000.00	-45.00	Continuing to be conservative with this small dollar amount category.	Comments...
==>	20. INVESTMENT INCOME	150,000.00	100,000.00	-33.33	Continuing conservative approach with investment income growth.	Comments...
==>	21. MEDICAID REIMBURSEMENT	0.00	0.00	0.00		Comments...
==>	22. MISCELLANEOUS RECURRING	300,000.00	833.00	-99.72	Cable revenue now going to a special revenue fund (as of 7/1/2022). The revenue in this line is now just bond proceeds.	Comments...
	23. MISCELLANEOUS NON-RECURRING	0.00	0.00	0.00		Comments...
	24. TOTALS	6,430,000.00	7,213,477.00	12.18		

Please enter a Comment for all current year estimated receipts that are +/- 20% of prior year estimated receipts.



## Tax Rate Recap: Page 3 Support – Recurring (Miscellaneous Recurring)

---

- Total miscellaneous recurring figure auto populates once Recap page 3 completed and saved
  
- Breakdown of miscellaneous recurring local receipts
  
- Upload additional documentation at bottom of form if necessary
  
- Cannot submit form if tax rate recap page 3 line 22 does not equal total amount manually entered



## Tax Rate Recap: Page 3 Support – Recurring (Miscellaneous Recurring)

ACTUAL/ESTIMATED		MRGF	RECURRING	NON-RECURRING
*Local Receipts Not Allocated				
	Receipt Type Description	(a) Actual Receipts Fiscal 2022	(b) Estimated Receipts Fiscal 2023	
<input type="checkbox"/>	22. MISCELLANEOUS RECURRING (From Recap Page 3)	1,249.00	833.00	
<input type="checkbox"/>	Bond Premiums	1,249.00	833.00	
<input type="checkbox"/>		0.00		
<input type="checkbox"/>		0.00		
<input type="checkbox"/>		0.00		
<input type="checkbox"/>		0.00		
<b>TOTALS</b>		<b>1,249.00</b>	<b>833.00</b>	

Flows from Recap page 3 line 22

Amount ties to DE-1

Total that is manually entered from table above

Both figures must match in order to submit the form



## Tax Rate Recap: Page 3 Support – Non-Recurring (Miscellaneous Non-Recurring)

---

- Total miscellaneous non-recurring figure auto populates once Recap page 3 completed and saved
  
- Breakdown of miscellaneous non-recurring local receipts
  
- Upload additional documentation at bottom of form if necessary
  
- Cannot submit form if tax rate recap page 3 line 23 does not equal total amount manually entered



# Tax Rate Recap: Page 3 Support – Non-Recurring (Miscellaneous Non-Recurring)

ACTUAL/ESTIMATED		MRGF	RECURRING	NON-RECURRING
*Local Receipts Not Allocated				
	Receipt Type Description	(a) Actual Receipts Fiscal 2022	(b) Estimated Receipts Fiscal 2023	
<input type="checkbox"/>	23. MISCELLANEOUS NON-RECURRING (From Recap Page 3)	706,379.00	0.00	
<input type="checkbox"/>	Cable Funds - Moving to Special Rev Fund for 2023	706,379.00	0.00	
<input type="checkbox"/>		0.00	0.00	
<input type="checkbox"/>		0.00	0.00	
<input type="checkbox"/>		0.00	0.00	
<input type="checkbox"/>		0.00	0.00	
	<b>TOTALS</b>	<b>706,379.00</b>	<b>0.00</b>	

Flows from Recap page 3 line 23

Total that is manually entered from table above

Both figures must match in order to submit the form



## Tax Rate Recap: Page 2

---

- Records other amounts to be raised that are not part of page 4 appropriations
  - Deficits to be raised, Cherry sheet charges, & allowance for abatements & exemptions
  
- Records estimated receipts & other revenue sources
  - Cherry sheet and MSBA receipts
  - Local receipts not allocated (page 3)
  - Offset, enterprise, & CPA receipts
  - Appropriated revenue sources such as free cash or stabilization funds
  - Free cash & other revenue sources appropriated to specifically reduce the tax rate
    - Amounts not listed on page 4, upload copy of vote
  
- Summary of total amount to be raised & total receipts from all sources



## Tax Rate Recap: Page 2, Part II Amounts to be Raised

PAGE 1	PAGE 2	PAGE 3	PAGE 4
<b>II. Amounts to be raised</b>			
IIa. Appropriations (col.(b) through col.(g) from page 4)			<b>113,685,120.05</b>
IIb. Other amounts to be raised			
1. Amounts certified for tax title purposes			0.00
2. Debt and interest charges not included on page 4			0.00
3. Final Awards			0.00
4. Retained Earnings Deficit			0.00
5. Total cherry sheet offsets (see cherry sheet 1-ER)			48,128.00
6. Revenue deficits			0.00
7. Offset receipts deficits Ch. 44, Sec. 53E			0.00
8. CPA other unappropriated/unreserved			1,146,320.00
9. Snow and ice deficit Ch. 44, Sec. 31D			10,700
10. Other :			
TOTAL IIB (Total lines 1 through 10)			<b>1,205,148.00</b>
IIc. State and county cherry sheet charges (C.S. 1-EC)			936,944.00
IIId. Allowance for abatements and exemptions (overlay)			430,064.07
IIe. Total amount to be raised (Total IIa through IIId)			<b>116,257,276.12</b>



## Tax Rate Recap: Tax Title

- If tax title expenses are not appropriated on recap page 4, community to complete Tax Title form
- Tax Title expenses do not need to be voted on at town meeting (we recommend that they are though)
- Completed and signed by Collector/Treasurer
- See IGR 1999-02B (following slides)

**SCHEDULE OF AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES**  
(Recap/Pro Forma page 2, item IIB, line 1)

	Filing and Recording fees including examiner's costs required by the Land Court	0.00
	Advertising and Publishing costs	0.00
	Certified Mailing	0.00
Delete	Other-(specify)	
<input type="checkbox"/>		0.00
<b>Total</b>		<b>0.00</b>



## Tax Rate Recap: Tax Title

**SUBJECT:** Budgeting for Expense of Tax Titles and Foreclosures

---

For many years the tax rate approval process has provided for inclusion of "Amounts certified for tax title purposes" among "Other amounts to be raised" as distinct from amounts appropriated by the city council or town meeting. The practice derives from two provisions of law:

Chapter 60 §37B provides that "[t]he collector of taxes shall certify in writing to the board of assessors the amounts necessary for the taking of land ... . The board of assessors shall include the amounts so certified in computing the amount to be raised... ."

Similarly, Chapter 60 §50B provides that "[e]very city or town shall include in its annual budget the amount estimated by its treasurer as the amount necessary for land court proceedings for tax title foreclosure... . If in any year the amount so estimated is not included in the budget as finally passed the treasurer shall certify in writing to the assessors such portion of the amount estimated ... as has not been provided and the assessors shall raise in the assessment for such year the amount certified to them by the treasurer and thereupon said amount shall be added to the treasurer's appropriation ... ."



## Tax Rate Recap: Tax Title

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In the approval of tax rates for FY1998 and FY1999, it has become evident that the practice varies widely with respect to raising amounts for the collector and the treasurer. Many cities and towns include no amount under these provisions, but rather include the amount in the budget of the collector or treasurer. Other cities and towns include amounts for staff time, employees of the city solicitor or town counsel, consultants, outside vendors and similar expenditures.

We believe the amounts which may be raised without appropriation are out-of-pocket expenses such as:

- filing and recording fees, including examiner's costs required by the land court
- advertising and publishing costs
- certified mailings.

Amounts such as the following should be appropriated:

- staff expenses of the collector and treasurer
- staff expenses of the city solicitor or town counsel
- outside counsel fees
- consultants or service bureaus retained for record-keeping
- custodial costs and costs for maintaining or insuring property
- costs of sale or auctioning the property after foreclosure.

Budgets for FY2000 should follow this *Bulletin*. The tax rate approval forms and instructions for FY2000 to be issued in the summer of 1999 will reflect these practices.



# Tax Rate Recap: Cherry Sheet Offset Receipts

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2023  
 NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS  
 General Laws, Chapter 58, Section 25A

Town Name

**A. EDUCATION**

Distributions and Reimbursements

Chapter 70	0
School Transportation	0
Charter Tuition Reimbursement	0
Smart Growth School Reimbursement	0
Offset Items - Reserve for Direct Expenditure:	
School Choice Receiving Tuition	0
Sub-Total, All Education Items:	0

Cherry Sheet Offset

**B. GENERAL GOVERNMENT:**

Distributions and Reimbursements

Unrestricted General Government Aid	1,462,586
Local Share of Racing Taxes	0
Regional Public Libraries	0
Veterans Benefits	80,764
Exemp: VBS and Elderly	181,360
State Owned Land	1,715
Offset Items - Reserve for Direct Expenditure:	
Public Libraries	48,128
Sub-Total, All General Government:	1,774,553

Cherry Sheet Offset

**C. TOTAL ESTIMATED RECEIPTS:**

1,774,553



# Tax Rate Recap: Cherry Sheet Assessments

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2023  
 NOTICE TO ASSESSORS OF ESTIMATED CHARGES  
 General Laws, Chapter 59, Section 21

Town Name

<b>A. COUNTY ASSESSMENTS:</b>	
County Tax	540,604
Suffolk County Retirement	0
<b>Sub-Total, County Assessments:</b>	<b>540,604</b>
<b>B. STATE ASSESSMENTS AND CHARGES:</b>	
Retired Employees Health Insurance	0
Retired Teachers Health Insurance	0
Mosquito Control Projects	204,449
Air Pollution Districts	10,660
Metropolitan Area Planning Council	0
Old Colony Planning Council	0
RMV Non-Renewal Surcharge	11,240
<b>Sub-Total, State Assessments:</b>	<b>226,349</b>
<b>C. TRANSPORTATION AUTHORITIES:</b>	
MBTA	0
Boston Metro. Transit District	0
Regional Transit	169,991
<b>Sub-Total, Transportation Assessments:</b>	<b>169,991</b>
<b>D. ANNUAL CHARGES AGAINST RECEIPTS:</b>	
Multi-Year Repayment Program	0
Special Education	0
<b>Sub-Total, Annual Charges Against Receipts:</b>	<b>0</b>
<b>E. TUITION ASSESSMENTS:</b>	
School Choice Sending Tuition	0
Charter School Sending Tuition	0
<b>Sub-Total, Tuition Assessments:</b>	<b>0</b>
<b>F. TOTAL ESTIMATED CHARGES:</b>	<b>936,944</b>



## Tax Rate Recap: Letter in Lieu of Balance Sheet

- Completed if city/town has not submitted their balance sheet
- List of deficits that need to be raised
- Completed and signed by accounting officer

Due to the absence of the June 30th balance sheet, I have examined the general ledger of the city/town/district and other than the amount(s) reported below, I do not anticipate that there will be any deficits that may be raised on the Pro Forma or Tax Rate Recapitulation form.

	Deficit Description	Amount
	Debt and Interest Charges Not Included on Recap Page 4	0.00
	Final Awards	0.00
	Overlay Deficit	0.00
	Revenue Deficit	0.00
	Offset Receipt Deficit	0.00
	Snow and Ice Deficit	10,700
	Enterprise Fund Balance Deficit	0.00
Delete	Other Deficit Descriptions	
<input type="checkbox"/>	(	
	<b>Total Other Deficits</b>	
	<b>Total All Deficits</b>	<b>10,700.00</b>



## Tax Rate Recap: Snow and Ice Datasheet

- Original budget must be greater than or equal to prior year budget to legally deficit spend
- Snow & Ice deficit must be raised on the next tax rate, unless provided for

Original Budget / PFY Original Budget	<input type="text" value="197,100.00"/>	<input type="text" value="197,100.00"/>
Supplemental Appropriations and transfers into snow and ice	<input type="text" value="129,381"/>	
Expenditures and encumbrances charged to the appropriation	<input type="text" value="315,781.19"/>	
State reimbursements received and date received	<input type="text" value="0.00"/>	
Date	<input type="text"/>	
Federal Reimbursements received and date received	<input type="text" value="0.00"/>	
Date	<input type="text"/>	
Deficits reported on the Balance Sheet as of 2022	<input type="text" value="10,700"/>	

### Current Documents

Name	Action
No documents to display.	

### Signatures

Accountant/Auditor



## Tax Rate Recap: OL-1 Overlay

---

- Use 5-year average to determine if amount on recap is reasonable to fund anticipated abatements
- Potential future abatement liabilities in pending cases estimated by assessors
- Overlay deficit must be provided for on next tax rate unless funded by appropriation from an available fund
- Amounts on Lines 1, 9, & 10 must match balance sheet
- Completed and signed by accounting officer & assessors



## Tax Rate Recap: OL-1 Overlay

---

### Transfer to Overlay Surplus

- Assessors determine excess & vote to certify the amount to be transferred to overlay surplus
- Before recording transfer, accounting officer must verify amount voted is excess overlay (sufficient)
- Appropriated for any lawful purpose
- Unappropriated overlay surplus as of June 30<sup>th</sup> closes to undesignated fund balance



## Tax Rate Recap: OL-1 Overlay

### Overlay Available

1. Overlay Balance as of 6/30/2022	Balance of Overlay account	1,031,001.46
2. Overlay from FY 2023 (Tax Rate Recap Page 2 IID)		430,064.07
3. Overlay Balance Available (Add lines 1 and 2)		1,461,065.53

Amount raised on CY Recap

### Overlay Use

4. Overlay Transferred to Overlay Surplus after 7/1/2022	0.00
5. Other Overlay Charges after 7/1/2022	0.00
6. 5 year Average Abatements And Exemptions Granted thru 6/30/2022	421,062.99
7. Overlay Balance Needed (Add lines 4 thru 6)	421,062.99

8. Overlay Balance Available in excess of Overlay Balance Needed (negative indicates a Shortfall) (subtract line 7 from line 3)	1,040,002.54
---	--------------

### Potential Future Liabilities

9. Real Estate Tax Receivables as of 6/30/2022	781,695.76
10. Personal Property Tax Receivables as of 6/30/2022	41,855.96
11. Pending ATB or Court decision(s)	145,000.00
12. Total Potential Future Liabilities	968,551.72

### Abatements and Exemptions Granted

FY 2022	FY 2021	FY 2020	FY 2019	FY 2018
462,214.91	404,263.25	398,344.36	438,714.44	401,778.01
5-year average FY 2018 to FY 2022				421,062.99



## Tax Rate Recap: Page 2, Part III

<b>III. Estimated receipts and other revenue sources</b>		
<b>IIIa. Estimated receipts - State</b>		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	1,774,553.00	
2. Massachusetts school building authority payments	0.00	
<b>TOTAL IIIa</b>		<b>1,774,553.00</b>
<b>IIIb. Estimated receipts - Local</b>		
1. Local receipts not allocated (page 3, col (b) Line 24)	18,590,833.00	
2. Offset Receipts (Schedule A-1)	623,000.00	
3. Enterprise Funds (Schedule A-2)	7,200,904.00	
4. Community Preservation Funds (See Schedule A-4)	3,982,015.00	
<b>TOTAL IIIb</b>		<b>30,396,752.00</b>
<b>IIIc. Revenue sources appropriated for particular purposes</b>		
1. Free cash (page 4, col (c))	5,938,782.46	
2. Other available funds (page 4, col (d))	5,703,443.59	
<b>TOTAL IIIc</b>		<b>11,642,226.05</b>
<b>IIId. Other revenue sources appropriated specifically to reduce the tax rate</b>		
1a. Free cash..appropriated on or before June 30, 2022	0.00	
1b. Free cash..appropriated on or after July 1, 2022	0.00	
2. Municipal light surplus	0.00	
3. Other source : <input type="text"/>	0.00	
<b>TOTAL IIId</b>		<b>0.00</b>
<b>IIIe. Total estimated receipts and other revenue sources</b>		<b>43,813,531.05</b>
<b>(Total IIIa through IIId)</b>		



# Tax Rate Recap: Cherry Sheet Receipts

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2023  
 NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS  
 General Laws, Chapter 58, Section 25A

Town Name

**A. EDUCATION**

Distributions and Reimbursements

Chapter 70	0
School Transportation	0
Charter Tuition Reimbursement	0
Smart Growth School Reimbursement	0
Offset Items - Reserve for Direct Expenditure:	
School Choice Receiving Tuition	0
<b>Sub-Total, All Education Items:</b>	<b>0</b>

**B. GENERAL GOVERNMENT:**

Distributions and Reimbursements

Unrestricted General Government Aid	1,462,586
Local Share of Racing Taxes	0
Regional Public Libraries	0
Veterans Benefits	80,764
Exemp: VBS and Elderly	181,360
State Owned Land	1,715
Offset Items - Reserve for Direct Expenditure:	
Public Libraries	48,128
<b>Sub-Total, All General Government:</b>	<b>1,774,553</b>

**C. TOTAL ESTIMATED RECEIPTS:**

1,774,553



## Tax Rate Recap: Page 2 – Vote to Reduce the Tax Rate

---

Motion: To appropriate in the amount of \$100,000 (One Hundred Thousand Dollars) from the General Fund – Undesignated Fund Balance – Free Cash. The purpose of this appropriation from General Fund Undesignated Fund Balance – Free Cash is to reduce the Fiscal Year 2023 Tax Levy/Rate.



## Tax Rate Recap: Page 2, Part IV

<b>IV. Summary of total amount to be raised and total receipts from all sources</b>		
a. Total amount to be raised (from IIe)		116,257,276.12
b. Total estimated receipts and other revenue sources (from IIIe)	43,813,531.05	
c. Total real and personal property tax levy (from Ic)	72,443,745.07	
d. Total receipts from all sources (total IVb plus IVc)		116,257,276.12

### Current Documents

Name	Is Community Visible	Action
OKH FY2023 Assessment	<input checked="" type="checkbox"/>	

Save

Print



# Forms to be Completed: Levy Limit Sheet

## I. TO CALCULATE THE FY 2022 LEVY LIMIT

A. FY 2021 Levy Limit	63,503,534	
A1. Amended FY 2021 Growth	0	
B. ADD (IA + IA1)*2.5%	1,587,588	
C. ADD FY 2022 New Growth	405,335	
C1. ADD FY2022 New Growth Adjustment	0	
D. ADD FY 2022 Override	420,034	
E. FY 2022 Subtotal	65,916,491	
F. FY 2022 Levy Ceiling	188,688,594	<b>I. 65,916,491</b>
		<b>FY 2022 Levy Limit</b>

## II. TO CALCULATE THE FY 2023 LEVY LIMIT

A. FY 2022 Levy Limit from I.	65,916,491	
A1. Amended FY 2022 Growth	0	
B. ADD (IIA + IIA1)*2.5%	1,647,912	
C. ADD FY 2023 New Growth	288,032	
C1. ADD FY 2023 New Growth Adjustment	0	
D. ADD FY 2023 Override	0	
E. ADD FY 2023 Subtotal	67,852,435	
F. FY 2023 Levy Ceiling	223,316,107	<b>II. 67,852,435</b>
		<b>FY 2023 Levy Limit</b>

## III. TO CALCULATE THE FY 2023 MAXIMUM ALLOWABLE LEVY

A. FY 2023 Levy Limit from II.	67,852,435	
B. FY 2023 Debt Exclusion(s)	4,321,296	
C. FY 2023 Capital Expenditure Exclusion(s)	279,993	
D. FY 2023 Stabilization Fund Override	0	
E. FY 2023 Other Adjustment	0	
F. FY 2023 Water/Sewer	0	
G. FY 2023 Maximum Allowable Levy	\$ 72,453,724	

Current year Maximum allowable levy

G. FY 2023 Maximum Allowable Levy



## Tax Rate Recap: Page 1

---

- Page 1 is a summary of information contained in pages 2 – 4
- Calculates the tax rate by using the values determined by the assessors & budget from page 2
- Summary of a municipality's spending plan & proposed funding sources
- Ensure the community is levying taxes within the limits of Proposition 2 ½
- Ensure that a community has a balanced budget
- Approved by Bureau of Accounts prior to tax bills issued



# Tax Rate Recap: Page 1

PAGE 1

PAGE 2

PAGE 3

PAGE 4

**I. TAX RATE SUMMARY**

Ia. Total amount to be raised (from IIe)	116,257,276.12
Ib. Total estimated receipts and other revenue sources (from IIIe)	43,813,531.05
Ic. Tax Levy (Ia minus Ib)	72,443,745.07
Id. Distribution of Tax Rates and levies	

Page 1 summarizes pages 2, 3, & 4

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	92.0098	66,655,344.95	8,218,906,621.00	8.11	66,655,332.70
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	5.0060	3,626,533.88	447,165,754.00	8.11	3,626,514.26
Net of Exempt					
Industrial	0.4090	296,294.92	36,536,400.00	8.11	296,310.20
<b>SUBTOTAL</b>	<b>97.4248</b>		<b>8,702,608,775.00</b>		<b>70,578,157.16</b>
Personal	2.5752	1,865,571.32	230,035,500.00	8.11	1,865,587.91
<b>TOTAL</b>	<b>100.0000</b>		<b>8,932,644,275.00</b>		<b>72,443,745.07</b>

Current Documents

Name	Action
No documents to display.	

Signatures

Assessors

Majority of the Board of Assessors Must Sign



## Tax Rate Recap: New LA-5 Options & Certification

---

- FY2024 New Look LA-5
- Generated once LA-4 approved
- Indicates levy allocation by classification
- Determine residential factor:
  - 1 is a single tax rate
  - Less than 1 gives you a split tax rate
- Indicates locally adopted options
  - Residential Exemption
  - Senior Means Tested Exemption
  - Small Commercial Exemption
  - Open Space Discount
- Calculates your excess levy capacity figure
- Assessor, Clerk, & Mayor (if applicable) must sign



# Tax Rate Recap: New LA-5 Tax Rate Options Tab

**LA-5 Options & Certification**  
LA-5 Options & Certification  
Status: FORM ENTERED    Unlock for DLS    Unlock for Community  
WINCHESTER - 344 2023  
Jurisdiction: [dropdown]    Fiscal Year: 2023    Go

**TAX RATE OPTIONS**    CALCULATED RESULTS

**TAX RATE OPTIONS**

Resid Factor Selected	<input type="text" value="1.000000"/>
Open Space Discount %	<input type="text" value="0.0000"/>

**LA5 CERTIFICATION**

Public Hearing Held on: Date	<input type="text" value="8/30/2022"/>
Time	<input type="text" value="6PM"/>
at	<input type="text" value="Hearing Room"/>
Adopted on Date	<input type="text" value="8/30/2022"/>

**ENTER EXEMPTION OPTIONS**  
If adopting a residential or senior means tested exemption, the Exemption Calculation Worksheet must be uploaded to submit the LA-5.

**RESIDENTIAL EXEMPTION OPTIONS**

Res Exemption%(max35)	<input type="text" value="0.0000"/>	You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us
Total Res Parcel Count	<input type="text" value="0"/>	
No. Eligible Res Parcels	<input type="text" value="0.000000"/>	
Total Res Value Exempted	<input type="text" value="0"/>	

**SENIOR MEANS TESTED EXEMPTION OPTIONS**

No. Eligible Res Parcels	<input type="text"/>	
Total Res Value Exempted	<input type="text" value="8,218,906,621"/>	

**COMBINED IMPACT OF SENIOR MEANS TESTED AND RESIDENTIAL EXEMPTIONS**

Net Value of 101 Parcels After Combined Exemptions	<input type="text" value="0"/>	
--	--------------------------------	--

**SMALL COMMERCIAL EXEMPTION**

Com Exemp % (max 10%)	<input type="text" value="0.0000"/>	You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us
No. Eligible Com Parcels	<input type="text" value="0"/>	
Total Value of Eligible Parcels	<input type="text" value="0"/>	

**TAX RATE OVERRIDE**

Water Sewer Debt Shift	<input type="text"/>	You must use Recap Page1 to view the impact of this levy shift
------------------------	----------------------	--

A Residential Factor of 1 means a single Tax Rate

Document upload is required ONLY if reporting a Residential or Senior-Means Tested Exemption



## Tax Rate Recap: New LA-5 Tax Rate Options Tab

**Signature Requirements:**

Board of Assessors: A majority of the Board must sign individually.

Clerk: The city or town clerk must sign. Proof of posting is no longer required.

Mayor: Signature is required only in jurisdictions with a mayor. Jurisdictions without a mayor should leave this blank.

**Current Documents** [upload new documents](#)

Name	Action
No documents to display.	

**Signatures**

**Board of Assessors**

We hereby attest that on the hearing date above, we presented all information and data relevant to making a decision on allocating the tax levy including the fiscal effect of the available alternatives at the hearing, and that the residential factor and percentages set forth in this LA-5 were duly adopted in public session on the date stated above.

**Majority of the Board of Assessors Must Sign**

**Clerk**

I hereby attest that notice was given to taxpayers according to the Open Meeting Law and any other local rules, by-laws or ordinances that a public hearing on the issue of adopting the residential factor and tax levy percentages would be held on the date and time stated above. I further attest that a meeting was held in accordance with that notice and that the residential factor and percentages set forth in this LA-5 were so adopted.

Check to add signature

**City / Town Clerk Must Sign**

**Mayor**

I approve of the residential factor and tax rate percentages set forth in this LA-5.

Check to add signature

**In a City, the Mayor Must Sign**

Why are my buttons disabled?

[Status of Tax Rate Forms](#)

[View Last Updated By](#)



## Tax Rate Recap: New LA-5 Calculated Results Tab

LA4 VALUES		FFCV PERCENTS		SHIFT OPTIONS	
Residential	8,218,906,621	Residential	92.0098	Min Res Factor at 150%	95.6580
Open Space	0	Open Space	0.0000	Min Res Factor at 175%	0.0000
Commercial	447,165,754	Commercial	5.0060	Chapter 3	0.0000
Industrial	36,536,400	Industrial	0.4090	Lowest Historical Res%	82.1617
Pers Prop	230,035,500	Pers Prop	2.5752	Prior FY LA5 Res Shift%	91.2680
Total	8,932,644,275	Total %	100.0000	Lowest Res Factor	95.6580
		INPUT OPTIONS		OPEN SPACE DISCOUNT	
Estimated Levy	72,443,745	Resid Factor Selected	1.000000	Open Space Discount %	0.0000
		Com/Ind/PP Shift	1.000000	Open Space Factor	1.000000
		Single Tax Rate	8.11		
SHIFT PERCENTS		TAX RATES			
Residential %	92.0098	Residential	8.11		
Open Space %	0.0000	Open Space	0.00		
Commercial %	5.0060	Commercial	8.11		
Industrial %	0.4090	Industrial	8.11		
Pers Prop %	2.5752	Pers Prop	8.11		
Total %	100.0000				

A Residential Factor of 1 means a single Tax Rate



## Tax Rate Recap: New LA-5 Calculated Results Tab

### LA5 CERTIFICATION

Public Hearing Held on: Date  Time  at  Adopted on Date

The LA-5 excess capacity for the current fiscal year is calculated as  The LA-5 excess capacity for the prior fiscal year is calculated as

If adopting a residential or senior means tested exemption, the Exemption Calculation Worksheet must be uploaded to submit the LA-5.



## Tax Rate Recap: New LA-5 Calculated Results Tab

### RESIDENTIAL EXEMPTION OPTIONS & CALCULATIONS (UPLOAD EXEMPTION CALCULATION WORKSHEET)

Total Residential Value	8,218,906,621	/ Total Res Parcel Count	0	= Average Residential Value	0
Avg Residential Value	0	X Res Exemption%(max35)	0.0000	= Residential Exemption	0
No. Eligible Res Parcels	0.000000	Total Res Value Exempted	0		
Total Residential Value	8,218,906,621	- Total Res Value Exempted	0	= Tot Res Value After Exemption	0
Total Residential Value	8,218,906,621	/ # Eligible Res Parcels	0.000000	= Approx. Break-Even Value	0

### SENIOR MEANS TESTED EXEMPTION OPTIONS & CALCULATION (UPLOAD EXEMPTION CALCULATION WORKSHEET)

No. Eligible Res Parcels	0	Total Res Value Exempted	0		
Total Residential Value	8,218,906,621	- Total Res Value Exempted	0	= Total Res Val After Exemption	8,218,906,621

### COMBINED IMPACT OF SENIOR MEANS TESTED AND RESIDENTIAL EXEMPTIONS

Residential Exemption	0	+ Senior Means Tested Exemption	0	= Combined Res Value Exempted	0
Total Residential Value	8,218,906,621	- Combined Res Value Exempted	0	= Total Res Val After Exemptions	8,218,906,621
Net Value of 101 Parcels After Combined Exemptions	0				

### SMALL COMMERCIAL EXEMPTION OPTIONS & CALCULATION

No. Eligible Com Parcels	0				
Com Exemp % (max 10%)	0.0000	X Total Value of Eligible Parcel	0	= Total Com Value Exempted	0
Tot Com & Indus Value	483,702,154	- Total Com Value Exempted	0	= Com & Ind Val after Exemption	483,702,154



## Tax Rate Recap: Edit Messages

-  RE\_P3\_014 | TaxRate Recap Page 3 Support Recurring - Total Estimated Receipts \$0.00 must equal to TaxRate Recap Page 3 Col (b) Estimated Receipts \$3,482,291.66. Difference = \$3,482,291.66
-  RE\_P3\_014 | TaxRate Recap Page 3 Support Non-Recurring - Total Estimated Receipts \$0.00 must equal to TaxRate Recap Page 3 Col (b) Estimated Receipts \$4,254,186.00. Difference = \$4,254,186.00
-  RE\_P2\_016 | TaxRate Recap Page 2 Part II d Allowance for abatements and exemptions (overlay) \$0.00 is less than OL-1 Line 6 - 5 year Average Abatements And Exemptions Granted \$1,276,982.00
-  Final Tax Rate set.



# Tax Rate Recap: Recap Edit Report

Tracking	Certification	Taxrate
Tax Rate - Assessment		
Omitted & Revised Assessment Report		
Audited Personal Property LA-13A		
LA-4		
LA-13 Upload		
View/Edit/Submit Growth LA-13		
Tax Rate - Finance		
A-1 Offset Receipts		
A-2 Enterprise Funds		
A-4 CPF		
B-1 Free Cash		
B-2 Other Funds		
OL-1 Overlay		
DE-1		
Tax Title		
Levy Limit		
LA-5 Options & Certification		
Letter in Lieu of Balance Sheet		
Tax Rate Recap		
Tax Rate Page 3 Support		
Tax Rate Checklist		
Pro Forma Recap		
Pro Forma Page 3 Support		
Votes - Debt Exclusion		
Votes - Override		
Votes - Underride		
Votes - Capital Exclusion		
Votes - Stabilization Fund		
Tax Rate - Reports		
LA-4 Comparison		
LA-13 Statistics		
Recap Edit Report		
TR Approvals/New Approvals		
New Growth/LA4 Status		
Shifting the Tax Rate		
BLA - Chap 3		
Tax Rate Submission Summary		
Options Table		
BLA/BOA Assignments		



# Tax Rate Recap: Recap Edit Report

Form	Edit Type	Edit Details
TaxRate Recap Page 1		
	Information	GEN023   Form BLA-LA4 has FORM APPROVED status
	Information	GEN023   Form BLA-LA13 has FORM APPROVED status
	Information	GEN023   Form BLA-LAS has FORM APPROVED status
	Information	GEN023   Form LEVY LIMIT has FORM APPROVED status
	Information	GEN023   Form BOA OL-1 has FORM APPROVED status
	Information	TR_P1_003   TaxRate Recap Page 1 Part Ic Tax Levy \$72,443,745.07 is under the Levy Limit Part IIIg Maximum Allowable Levy \$72,453,724.00. Difference = \$9,978.93
	Information	TR_P1_007   Levy Limit Part IIIb Debt Exclusion(s) \$4,321,296.00
	Information	TR_P1_010   Levy Limit Part IIIe Other Adjustment \$279,993.00
TaxRate Recap Page 3		
	Information	RE_P3_010   TaxRate Recap Page 3 Receipt Line 20 INVESTMENT INCOME : The increase in Col (b) Current FY Estimated Receipts over Col (a) Prior FY Actual Receipts exceeds 10%. Col (a) Prior FY Actual Receipts = \$68,864.00, Col (b) Current FY Estimated Receipts = \$100,000.00. Difference = \$31,136.00, Percent Change = 45.21%. Submission of the Recap Page 3 Support form is required to explain the increase in estimated receipts
	Information	RE_P3_009   MRGF TaxRate Recap Page 3 Receipt Line 2b Room : Variance of more than +/- 20% exists between Current FY Estimated Receipts and Prior FY Estimated Receipts. Current Year Col (b) Estimated Receipts = \$2,949,644.00, Prior Year Col (b) Estimated Receipts = \$2,200,000.00. Difference = \$749,644.00, Percent change = 34.07%. Submission of the Recap Page 3 Support form is required to explain the variance
	Information	RE_P3_009   MRGF TaxRate Recap Page 3 Receipt Line 3 PENALTIES AND INTEREST ON TAXES AND EXCISES : Variance of more than +/- 20% exists between Current FY Estimated Receipts and Prior FY Estimated Receipts. Current Year Col (b) Estimated Receipts = \$198,000.00, Prior Year Col (b) Estimated Receipts = \$125,000.00. Difference = \$73,000.00, Percent change = 58.4%. Submission of the Recap Page 3 Support form is required to explain the variance
	Information	RE_P3_009   MRGF TaxRate Recap Page 3 Receipt Line 19 FINES AND FORFEITS : Variance of more than +/- 20% exists between Current FY Estimated Receipts and Prior FY Estimated Receipts. Current Year Col (b) Estimated Receipts = \$22,000.00, Prior Year Col (b) Estimated Receipts = \$40,000.00. Difference = (\$18,000.00), Percent change = -45%. Submission of the Recap Page 3 Support form is required to explain the variance
	Information	RE_P3_009   MRGF TaxRate Recap Page 3 Receipt Line 20 INVESTMENT INCOME : Variance of more than +/- 20% exists between Current FY Estimated Receipts and Prior FY Estimated Receipts. Current Year Col (b) Estimated Receipts = \$100,000.00, Prior Year Col (b) Estimated Receipts = \$150,000.00. Difference = (\$50,000.00), Percent change = -33.33%. Submission of the Recap Page 3 Support form is required to explain the variance
	Information	RE_P3_009   MRGF TaxRate Recap Page 3 Receipt MISCELLANEOUS RECURRING : Variance of more than +/- 20% exists between Current FY Estimated Receipts and Prior FY Estimated Receipts. Current Year Col (b) Estimated Receipts = \$833.00, Prior Year Col (b) Estimated Receipts = \$300,000.00. Difference = (\$299,167.00), Percent change = -99.72%. Submission of the Recap Page 3 Support form is required to explain the variance
	Information	GEN023   Form Tax Rate Recap Page 3 Support - Est/Act has FORM SUBMIT status
TaxRate Recap Page 3 Support		
	Information	GEN023   Form Tax Rate Recap Page 3 Support - Est/Act has FORM SUBMIT status



## Tax Rate Recap: Recap Edit Report

TaxRate Recap Page 4		
Information	RE_P4_014   TaxRate Recap Page 4 PY Col (a) Total Appropriations was \$108,532,595.67	
Information	RE_P4_015   TaxRate Recap Page 4 PY Col (b) Raise and Appropriate was \$86,687,718.73	
Information	RE_P4_016   TaxRate Recap Page 4 PY Col (c) Free Cash was \$5,403,234.00	
Information	RE_P4_017   TaxRate Recap Page 4 PY Col (d) Other Available Funds was \$5,700,304.94	
Information	RE_P4_018   TaxRate Recap Page 4 PY Col (e) Offset Receipts was \$594,511.00	
Information	RE_P4_019   TaxRate Recap Page 4 PY Col (f) Enterprise Funds was \$6,404,859.00	
Information	RE_P4_020   TaxRate Recap Page 4 PY Col (g) Community Preservation Funds was \$3,741,968.00	
A-2		
Information	A2_015   A-2 Fund : A-2(1ST) Part 1a Retained Earnings Appropriated from current year certification for Col (b) Estimated Revenue is \$200,000.00.	
Information	A2_003   A-2 Fund : A-2(1ST) Part 1a Retained Earnings Appropriated from prior year certification for Col (b) Estimated Revenue is \$235,000.00	
B-1		
Information	B1_011   B-1 General Free Cash Certification for the current fiscal year approved after tax rate was approved	



## Tax Rate Recap: General Information

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- All forms must be saved, signed & submitted
- Supporting documentation must equal recap (review for accuracy)
- Clerks should input and submit certified copies of new proposition 2 ½ votes
- Backup documentation “Other Amounts to be Raised”
- Certified copy of vote to reduce tax rate



## Tax Rate Recap: General Information

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- ❑ Gateway signatures
  - Local officials must sign where required
  - Actual signed copies remain on file locally
  - Disqualified Assessor's cannot sign
  
- ❑ Auto e-mail for tax rate approval
  - Maintain local official's directory
  
- ❑ Contact your Field Rep with questions



## Tax Rate Recap: Resources

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- ❑ Visit: [mass.gov/dls](https://mass.gov/dls)
  
- ❑ Visit: [Municipal Finance Training & Resource Center](#)
  
- ❑ Visit: [Property Taxes & Proposition 2 ½](#)
  - Videos & PDF information
  - Proposition 2 ½ and the levy Limit
  - Setting the property tax rate
  - Issuing property tax bills



# Municipal Finance Training – Mass.gov/DLS

Mass.gov  SEARCH

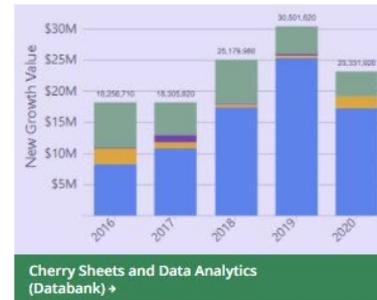
## Division of Local Services (DLS)

I want to... [Contact us](#) [News](#)

## Most Requested

[Municipal Finance Training and Resource Center](#) +

[Bulletins, Guidelines and Opinions \(IGR/BUL/LFO\)](#) +



[COVID-19 Resources and Guidance for Municipal](#) ... +

[Municipal Accounting Guidance and Oversight \(BOA\)](#) +