

A Publication of the Massachusetts Department of Revenue's Division of Local Services



June 4th, 2020

Continuing Our Commitment to Supporting Communities Sean Cronin - Senior Deputy Director of Local Services



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When I last wrote in *City & Town* at the beginning of April there was no way to predict what the coming months had in store. Our world has certainly undergone a seismic shift and public officials like you across the Commonwealth have adapted and innovated in order continue the vital business of local government. I want to thank each and every one of you for all that you've done to rise to the occasion in your cities and towns. While so much has been done to address the ongoing challenges we've recently faced, we all know that more obstacles lay ahead. To that end, I want to provide a reminder of the online resources available to you and give a brief update on some items of interest.

DLS has created the [COVID-19 Resources and Guidance for Municipal Officials page](#) on our website. If you haven't already done so, please take a moment to bookmark this resource as it provides a wealth of information on the municipal finance and governance aspects of the coronavirus outbreak (COVID-19) including:

- [DLS Services](#)
- [Emergency Expenditures and Fiscal Resources](#)

Valuations

- Final FY21 State-Owned Land Valuation & Final FY21 DCR Lands Valuations

- [Legislation and Emergency Actions](#)
- [CARES Act for Municipal Government](#)
- [Public Health and Safety](#)
- [Open Meetings](#)
- [MEMA Federal Disaster Declaration Information](#)
- [Cybersecurity Resources](#)
- [Guidance from Other Agencies](#)

Important Dates & Information

New Bulletin Related to Accounting for COVID-19 Emergency Expenditures and for Reimbursements and Monies Received by Cities and Towns from CARES ACT Coronavirus Relief Funds and from FEMA

The Division of Local Services Bureau of Accounts has issued [Bulletin 2020-7](#), entitled “Accounting for COVID-19 Emergency Expenditures and for Reimbursements and Monies Received by Cities and Towns from CARES ACT Coronavirus Relief Funds and from FEMA.”

As always, we remain committed to serving our constituents in local government through responsive and professional communication. For urgent municipal finance and regulatory compliance questions related to COVID-19, we ask that local officials email us at COVID19DLS@dor.state.ma.us. Before submitting questions, please check the [DLS website](#) and review our DLS Alerts notifications as they are our primary means of providing timely information. We encourage any and all interested parties to sign up for DLS alerts by [clicking here](#). General municipal tax and finance law questions not related to COVID-19 can be emailed to DLSLaw@dor.state.ma.us. Our field staff in both our Bureau of Accounts and Bureau of Local Assessment are also available as key points of contact for your community. Please continue to monitor DLS Alerts and [our website](#) for updated information.

We all know that in times of crisis, communication is critical. Therefore, I want to take this opportunity to stress just how important it is for your community to maintain and keep updated the [Local Officials Directory](#) (LOD) so that we can contact you. The contact information it houses serves as the basis for targeted DLS emails, Alerts and Gateway notifications. The LOD is a joint effort of DLS and city and town clerks to provide a regularly maintained resource for the contact information of officials in Massachusetts' 351 cities,

Please review this important information. To review other recent DLS Bulletins and Informational Guideline Releases, please see [this page](#) on the DLS website.

IGRs Related to Annual Assessment and Allocation of Tax Levy, Determining Annual Levy Limit Increase for Tax Base Growth

[IGR 20-8: Fiscal Year 2021 Guidelines for Annual Assessment and Allocation of Tax Levy](#)

[IGR 20-9: Fiscal Year 2021 Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth](#)

To review other recent DLS Bulletins and Informational Guideline Releases, please see [this page](#) on the DLS website.

Bulletins Related to An

towns and other local jurisdictions. Each community should have a “municipal CEO” identified in the “Functional Role” column of the LOD.

A great example of the importance of the accuracy of the LOD is the May 13th DLS Alert direct notification we sent to municipal CEOs regarding the new Coronavirus Relief Fund (CvRF) program. This program is part of the CARES Act and provides cities and towns with funding. In that Alert, the necessary passcode for applying was included for your community, however we received feedback through our LocalGovCaresAct@dor.state.ma.us email account indicating that a number of our intended audience didn’t receive this important information. Since the accuracy of mailings is only as good as the information maintained by municipalities in the LOD, we want to make sure this resource is as accurate as it needs to be. Therefore, we urge you to please visit <https://dlsgateway.dor.state.ma.us/gateway/DLSPublic/Search>, choose your community, and view the information. If it is not accurate, please work with your city/town clerk to have it updated. We’re striving to always keep our partners in local government informed to the best of our abilities and your assistance in keeping your community’s contact information up-to-date goes a long way toward that goal.

Through our DLS Alerts, today the Executive Office for Administration and Finance announced that the deadline for communities to submit applications for FY20 CvRF funding has been extended one week until Friday, June 12th. For previously issued information on the distribution of these funds, please see the following [letter from Secretary Heffernan to Municipal Chief Executives](#) summarizing the Baker-Polito Administration’s approach to administering CvRF monies and [detailed guidance](#) related to the program. For questions related to the process, email LocalGovCaresAct@dor.state.ma.us. Before you do, please

***Act to Address Challenges
Face by Municipalities
and State Authorities
Resulting from COVID-19***

The Division of Local Services Bureau of Accounts has issued three Bulletins containing guidance regarding *An Act to Address Challenges Face by Municipalities and State Authorities Resulting from COVID-19*, St. 2020, c. 53, sections 5 through 7. Please review this important information.

[Bulletin 20-4](#) -

Appropriation of July 1, 2019 Certified Free Cash and Retained Earnings After June 30, 2020

[Bulletin 20-5](#) -

Amortization of FY2020 Deficit Resulting From COVID-19 Emergency

[Bulletin 20-6](#) - Deficit Spending Authority for Continued Operation After June 30, 2020 In the Event of a Delay in FY2021 Budget Adoption

make sure to view the [FAQs](#).

Yesterday, we issued a new bulletin (Bulletin 2020-7) related to accounting for COVID-19 emergency expenditures and for reimbursements and monies received by cities and towns from both the CvRF program and from FEMA. I recommend reviewing [the bulletin in its entirety](#). To review this and other recent DLS Bulletins and Informational Guideline Releases, please see [this page](#) on the DLS website.

In closing, I want to thank you all for your continued communication, collaboration and dedication. I also want to thank the DLS staff for their dedication and hard work. Through these challenging times, we remain committed to supporting our cities and towns. If you have any questions, comments or concerns, please contact us.

**Assessors and City/Town Clerks Annual Assessing Staff Certification
Bureau of Local Assessment**

The annual certification of assessment personnel is now underway for FY2021.

After annual elections or appointments have been made the assessing department staff information within DLS Gateway's Local Official's Directory (LOD) should be updated to reflect new personnel, if any, as well as updated election or appointment dates for existing personnel. Should there be no changes to report, the FY21 list may be certified at your earliest convenience.

Assessment managers/representatives are asked to review the list of assessment personnel generated with the information from the LOD to ensure all board members as

To review other recent DLS Bulletins and Informational Guideline Releases, please see [this page](#) on the DLS website.

U.S. Department of Commerce Grant Availability

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provides the Economic Development Administration (EDA) with \$1.5 billion for economic development assistance programs to help communities prevent, prepare for, and respond to coronavirus. [Click here for additional information.](#)

CANCELLED: 2020 New Officials Finance Forum

Due to the ongoing uncertainty surrounding the current COVID-19 state of emergency, the Division of Local Services (DLS) has cancelled its annual New Officials

well as support staff with valuation responsibility are correctly listed. After their review, they sign off on the list completing the first component of the certification of their assessment staff.

Assessment staff certification for both assessing managers and municipal clerks is completed through the DLS Gateway application and is accessible through the website: <https://dlsgateway.dor.state.ma.us/gateway/Login>. Once logged in, select the "Directory" tab, locate the menu "Assessor Management" on the left side of the screen and then select "Assessor Certification."

The assessing department's certification of personnel generates an email to their city/town clerk. The email informs the clerk that the assessor's role in the Certification of Assessing Staff is completed and requests they complete the final component of the certification process. Municipal clerks are asked to certify two key pieces of information contained in the list. They are asked to review the assessment personnel comprising the list as well as their associated dates of election or appointment. Additionally, they certify their administration of the oath for elected officials when applicable as well as the administration of the board of assessor's oath. Once the clerk's certification is complete, DLS will receive notification that the municipality's certification process is completed. New assessors and assistants who have not completed the required training will be sent a welcome letter. The letter will introduce the Division of Local Services and inform the assessor/assistant of the education requirements of the position and time frame they have in which to satisfy the requirements based on their appointment or election date.

If you have questions or concerns regarding the DLS Gateway's Local Official's Directory (LOD), the qualification process, or need technical assistance, please contact Linda

Finance Forum (NOFF) previously scheduled for Thursday, June 4th at the College of the Holy Cross in Worcester. Please note that DLS remains committed to providing helpful guidance and instruction to municipal officials through our recently developed [Municipal Finance and Training Resource Center](#).

GFOA Financial Policy Challenge

For 2020, the Government Finance Officers Association (GFOA) has launched a [Financial Policy Challenge](#) to encourage members to adopt and share financial policies. Financial policies provide guidelines for financial decision making and set the strategic intent for financial management and are central to a strategic, long-term approach to financial management.

To support this effort by GFOA, the Division of

Bradley, Program Coordinator for the Bureau of Local Assessment, by telephone at 617.626.2394 or by email at bradleyl@dor.state.ma.us.

Proposed 2020 Equalized Valuations

On June 1, 2020 the Bureau of Local Assessment will post the 2020 Equalized Valuations (EQVs) representing the full and fair cash value of all taxable property for each municipality as of January 1, 2020 to the Division of Local Services Gateway website at <https://dls.gateway.dor.state.ma.us/gateway/Login>. Access can be made directly from the landing page by clicking on LA19 Equalized Valuation Report.



These EQVs will be used as a basis of comparison among the 351 municipalities within the Commonwealth for certain state and local purposes. Specifically, EQV is used in the allocation of aid to public libraries, in the calculation of Chapter 70 funding, and in the reimbursement rate of school construction projects. Certain Cherry Sheet charges also use EQV: County Tax, Boston Metropolitan Transit District, Mosquito Control Projects and Air Pollution Control Districts. In addition, EQV is used in calculating a community's debt limit (M.G.L. c.44, § 10).

Informal Hearings will be conducted for the convenience of communities who wish to question their proposed EQV. These hearings will be held on weekdays from Tuesday, June 2nd

Local Services has built over a dozen financial policy manuals for cities and towns in Massachusetts. [Click here](#) to learn more about how the DLS Technical Assistance Bureau can help your community build a set of formal written financial policies to meet this challenge.

DLS Links:

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

[Municipal Finance Training and Resource Center](#)

[Local Officials Directory](#)

[Municipal Databank](#)

[Informational Guideline Releases \(IGRs\)](#)

[Bulletins](#)

[Publications & Training Center](#)

through Monday, June 8th, 2020. DLS will conduct telephone conference calls to address concerns and discuss documentation submitted by the Board of Assessors via email that support different values. If you would like to schedule an appointment, please contact James Paquette at paquettej@dor.state.ma.us.

In accordance with Sections 18-25 of Chapter 30A of the Massachusetts General Laws and the Governor's Order suspending certain provisions of the Open Meeting Law, M.G.L Ch. 30A §20, notice is hereby given of a **Public Hearing**, pursuant to MGL Ch. 58 §10A, on the proposed Equalized Valuation. It will be conducted via a virtual hearing by the Bureau of Local Assessment on Tuesday, June 9th, 2020 at 10am. Please register by contacting James Paquette at paquettej@dor.state.ma.us to receive the instructions to the weblink.

Final FY2021 State-Owned Land Valuation under MGL C. 58 § 13-17

The Division of Local Services has posted on its website the FY2021 state-owned land values based on the fair cash value of certain state owned lands (SOL) pursuant to [MGL Ch. 58, §§ 13-17](#). These lands are reimbursed for loss of local tax revenue on the Cherry Sheet's State-Owned Land line.

Click [here](#) to display the final municipal state-owned land values and their share of the total state owned land. In addition, this [link](#) features Frequently Asked Questions about this program.

The Bureau of Local Assessment (BLA) was notified of acquisitions, deletions, and agency transfers by the Department of Capital Asset Management (DCAM) during the

[Tools and Financial Calculators](#)



past year and have adjusted the values pursuant to [MGL Ch.58, §15](#).

Local officials are welcome to attend an informational virtual meeting about the state-owned land program and final values for FY2021 and what effect the Equalized Values (EQV) issued for 2020 will have on FY2022. It is scheduled for **Monday, June 8th at 2PM**. Should you wish to attend, please email us to register at bladata@dor.state.ma.us.

Any community with questions on their final state-owned land valuation should contact the DLS Bureau of Local Assessment at bladata@dor.state.ma.us.

Final FY2021 Department of Conservation and Recreation (DCR) Lands under MGL C. 59 §5G

Parcels under DCR are not reimbursed on the cherry sheet, but DLS does determine the value of those lands, the final values can be found below:

DCR Water Supply Protection Land - [Click here](#) to display by municipality.

DCR Water Supply Protection Annexed Land - [Click here](#) to display by municipality.

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Contact *City & Town* with questions, comments and feedback by emailing us at cityandtown@dor.state.ma.us.

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