

# City and Town

Amy Pitter, Commissioner • Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



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

## New Fiscal Year, New DLS Strategic Plan to Improve Efficiencies and Communication

With the previous fiscal year complete and a new one already begun, I'm pleased to announce that the Division of Local Services is in the process of developing a strategic plan that lays out a wide variety of initiatives that will result in more efficient use of DLS resources and better service for cities and towns. To that end, I've just concluded a series of six meetings with all DLS staff held not only in Boston but in our Worcester and Springfield offices. DLS employees offered a multitude of suggestions that we'll be rolling out in the coming weeks and months and in so doing revealed their deep commitment to delivering the best possible level of service. It was exciting for me to see first-hand the high level of engagement and enthusiasm employees brought to these meetings.

The strategic plan initiative was kicked off in February, when Gov. Deval Patrick signed Executive Order 504, an order requiring performance management across state agencies and mandating the creation of strategic plans and performance reporting for all executive agencies. Subsequently, DOR Commissioner Amy Pitter listed four areas DOR would concentrate on: improving performance and effectiveness; keying on stakeholder satisfaction to create a culture that supports communication and collaboration; developing internal capability through better training and technology development; and creating standards for core processes and then measuring quality against those standards. The DLS strategic plan addresses these four areas.

As one of the initial efforts coming out of the strategic plan process, I am pleased to announce that the Bureau of Accounts intends to schedule four regional half-day workshops in September to review best practices in the steps leading to the setting of local property tax rates. Dates, times and locations will be published over the summer.

At these and at other meetings, we will also actively seek comments and suggestions from our stakeholders on how we can improve our performance. Please don't be shy if you have something to say. There will be more to talk about in the next few months as we finish the plan and begin implementation and I hope to receive ideas from you that can be worked into future strategic plans. The work is only beginning.

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## Are You Leaving Money on the Table?

Dennis Buckley, DOR Taxpayer Advocate

With the recent seizure of a restaurant on Cape Cod, how can cities and towns that adopted the local option meals tax be sure they are receiving all of their local option tax? The answer may surprise you. Each year cities and towns require restaurants and

businesses that pour and sell alcoholic beverages to renew their licenses. As part of that renewal process cities and towns could require these types of businesses to supply a Certificate of Good Standing. This certificate is issued by the Massachusetts Department of Revenue at the request of any taxpayer. The process is a free electronic request by the taxpayer to the Department of Revenue. The certificate will make sure that the local business has filed and paid the taxes it is registered and responsible for with the Commonwealth. Before any city or town receives the local option meals tax raised for that community the Commonwealth must receive the tax from the taxpayer. Make sure your community does not leave this revenue on the table, require your businesses to supply a certificate of Good Standing with its next renewal application. To find out further information or request a certificate, click [here](#).

## July Municipal Calendar

### July 1: Collector

Mail Annual Preliminary Tax Bills - For communities issuing annual preliminary tax bills, the preliminary quarterly or semi-annual bills should be mailed by this date.

### July 15: Accountant

Certification Date for Free Cash: Anytime after Books are Closed

Two weeks after the close of a fiscal year, all accounts are closed out and the resulting balance sheet and supplemental documentation submitted to DOR. Free cash is certified any time after this date.

### July 15: Accountant

Report Community Preservation Fund Balance: Anytime after Books are Closed

After the close of a fiscal year, the fund balance is submitted to DOR (Form CP-2) and notice given to the Community Preservation Committee and other financial officers. The fund balance may be appropriated anytime after that report.

### July 15: School Business Officials

Certification Date for Excess and Deficiency (E&D) Fund

Two weeks after the close of a fiscal year, all accounts are closed and the resulting balance sheet (a pre-closing trial balance or audited financial statements will not be accepted unless requested by the Director of Accounts) and supplemental documentation are submitted to DOR. E&D Fund is certified any time after this date.

### July 15: Assessors

Deadline for Appealing Commissioner's Pipeline Valuations to ATB

### July 20: DOR/BLA

Notification of Changes in Proposed EQVs (even numbered years only)

### July 20: DOR/BLA

Notification of Changes in Proposed State-Owned Land (SOL) Valuations (every 4th year after 2005)

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