



**September 20th, 2018**

## Important Dates & Information

### Send Us Your Questions for "What's New in Municipal Law"

The DLS Legal Staff will offer its annual seminar "What's New in Municipal Law" for local officials on Thursday, September 27, 2018 at The Lantana in Randolph and Thursday, October 4, 2018 at the Log Cabin Banquet & Meeting House in Holyoke. Attendees with questions for the DLS legal staff related to municipal tax or finance should submit them ASAP to [dlsregistration@dor.state.ma.us](mailto:dlsregistration@dor.state.ma.us).

### Sewer Rate Relief Fund - FY2019

The Division of Local Services has released Bulletin BUL-2018-6: Sewer Rate Relief Fund - FY2019. It can be found by [clicking here](#).

The Sewer Rate Relief Fund operates under the provisions of Chapter 29 Section 2Z of the General Laws. The Fund was created in 1993 to mitigate escalating costs of sewer service in the Commonwealth. Awards

## DLS Fall Update

Sean Cronin - Senior Deputy Commissioner of Local Services

I hope you all had a great summer and are ready for the tax rate and balance sheet season! One change for the FY19 cycle, which was explained in the [June 7th edition of City & Town](#), is the introduction of a new standardized balance sheet. In an effort to streamline, simplify, and develop consistency in the balance sheet submission process for free cash certification, we have developed a standardized balance sheet submission format for cities, towns, districts, and regional school districts. Along with the new standardized balance sheet workbook, we have also developed a new submission method. This change is designed to make our Gateway system intuitive by adding two new modules ("Balance Sheet" and "District Balance Sheet"), which contain all of the forms necessary for the balance sheet submission, including the cash reconciliation and treasurer's year-end cash form, outstanding receivables report, statement of indebtedness, snow and ice form, and the balance sheet checklist.

As I'm sure you are aware, the final FY19 state budget has been approved and we have provided [links](#) to the Cherry Sheets. The final aid and/or assessment figures might require you to amend your FY19 budget so that it is balanced prior to submitting your tax recap. If you have any questions on the Cherry Sheet figures, you can contact Lisa Krzywicki at [krzywickil@dor.state.ma.us](mailto:krzywickil@dor.state.ma.us).

In the [August 16th edition of City & Town](#), Lt. Governor Polito announced the opening of the FY19 [Community Compact Cabinet \(CCC\) program](#), the fourth year of the initiative. Below I provide some of the key dates again for the three programs being offered in FY19:

- The [Best Practices Program](#) is dedicated to municipalities that did not apply in FY18, whether it was for a first or second Compact. In keeping with previous practice, "compact communities" receive additional bonus points for various state grants, including the Efficiency & Regionalization Grant program. This year, we are highlighting the age-friendly community, housing, and recycling best practices.
- The [IT Grant Program](#) is also returning, this time a bit earlier in the calendar: it opened on August 15th and closed on September 15th. Grant announcements will be made in October.
- The [E&R Grant Program](#) will be available in mid-January, with applications due by February 15th. That program is open to all municipalities, regional school districts, regional planning agencies,

were based on "eligible debt service" and were calculated at up to 20% of debt service. For FY2019, \$1.1 million has been appropriated.

Please complete this year's application by using the required form that is being provided. It should be completed and e-mailed to Gerry Cole at [coleg@dor.state.ma.us](mailto:coleg@dor.state.ma.us). Applications must be submitted by Friday, October 19, 2018.

### **New Signature Requirements for Tax Rate Submission**

The DLS Bureau of Accounts (BOA) now requires a majority of the Board of Assessors to electronically sign both the LA-5 form and the Tax Rate Recap form. Attaching a scanned copy of the paper form is no longer permitted.

Please contact your local Gateway Administrator or [DLS Gateway Support](#) to open a Gateway account. Contact your BOA Field Representative with questions about the form submission requirements. To view the DLS Staff Directory, please [click here](#).

councils of governments, and school districts exploring regionalization or shared services.

On August 15th, each of the 351 municipal executives in cities and towns across the Commonwealth received an emailed letter from Lt. Governor Polito with information about the programs. We also sent a targeted email to school superintendents, regional planning agency executive directors and council of government executive directors who are eligible for the E&R Grant program. Both letters contained passcodes and links to the CCC website where you'll find additional information and an online application process that's quick and easy. If you have any questions on whether your community is eligible, please contact Sean Powers at [powersse@dor.state.ma.us](mailto:powersse@dor.state.ma.us).

Some other great news for municipalities is the passage of two significant pieces of legislation that will provide cities and towns with grant opportunities to address critical issues such as climate change adaptation, environmental protection and economic development. *An Act Relative to Economic Development in the Commonwealth* (H. 4732) includes funding authorization for the MassWorks grant program, for example, and *An Act Promoting Climate Change Adaptation, Environmental and Natural Resource Protection and Investment in Recreational Assets and Opportunity* (H. 4835) includes funding authorization for the Municipal Vulnerability Preparedness (MVP) grant program.

Lastly, I'd like to remind everyone of the 2018 municipal conference that Lt. Governor Polito highlighted in the August 16th edition of *City & Town*. Offered in collaboration with the Massachusetts Association of Regional Planning Agencies (MARPA), we are offering an event centered on "Municipal Collaboration." State and local officials will join together to share ideas and attend workshops focusing on housing, cybersecurity, economic development, climate resiliency, age-friendly communities and other subjects. We are honored to have both Governor Baker and Lt. Governor Polito speaking at the event on Monday, September 24th at the College of the Holy Cross in Worcester. Also in attendance will be Housing and Economic Development Secretary Jay Ash, Environmental Affairs Secretary Matthew Beaton, and Health and Human Services Secretary Marylou Sudders. You can register for the conference by [clicking here](#).



**Other DLS Links:**

- [Local Officials Directory](#)
- [Information Guideline Releases \(IGRs\)](#)
- [Bulletins](#)
- [Municipal Databank](#)
- [Publications & Training Center](#)
- [Tools and Financial Calculators](#)

## September Municipal Calendar

- |    |   |  |
|----|---|--|
| 15 | Assessors                                       | <b>Submit Property Sales Report (recommended date)</b>   |
| 15 | Accountant and Assessors                        | <p><b>Jointly Submit CPA Surcharge Report</b><br/>This is the deadline to submit Form CP-1 (statement of the prior year's net CPA surcharge levy) to MDM in order to receive matching funds from the State Treasurer's distribution on November 15.</p>  |
| 15 | CPA Committee                                   | <p><b>Submit CPA Projects Report</b><br/>This is the deadline to enter new CPA projects and update existing ones in the MassGIS CPA projects database in order to receive matching funds from the State Treasurer's distribution on November 15.</p>   |
| 30 | Accountant and Treasurer                        | <p><b>Submit Balance Sheet and other Documents for Free Cash Certification</b><br/>The Accountant and Treasurer coordinate to submit a balance sheet to BOA along with:</p> <ul style="list-style-type: none"> <li>• Statement of Indebtedness</li> <li>• Treasurer's Year-end Cash Report</li> <li>• Cash Reconciliation Form</li> <li>• Schedule of Outstanding Receivables</li> </ul> |
| 30 | Accountant, Superintendent and School Committee | <p><b>Jointly Submit End of Year Report to DESE</b><br/>DESE uses this report to determine the community's compliance with prior-year and current-year NSS requirements.</p>   |
| 30 | Accountant                                      | <b>Submit Snow &amp; Ice Report</b>  |

30 State Treasurer **Notification of Monthly Local Aid Distributions**  
Monthly breakdown by program is available [here](#).

## October Municipal Calendar

1 Collector **Mail Semiannual Tax Bills**  
Communities using the regular semiannual billing system should mail actual tax bills or optional preliminary tax bills by this date.

1 Collector **Mail Preliminary Tax Bills for 2nd Quarter**  
Collector mails these bills if the 2nd quarter bills were not included in the July mailings.

1 Taxpayer **Deadline to Pay the Semiannual Preliminary Tax Bill Without Interest**  
Per [M.G.L. c. 59, § 57C](#), this deadline applies in semiannual communities using the annual preliminary tax billing system unless the bills were mailed after August 1. If mailed after August 1, the payment is due either November 1 or 30 days after the bills were mailed, whichever is later.

1 Taxpayer **Deadline for Applying to Have Land Classified as Agricultural/ Horticultural Land or Recreational Land**  
Under [M.G.L. c. 61A, §§ 6 and 8](#) and [c. 61B, §§ 3 and 5](#), this is the deadline to apply to the Assessors to have land valued, taxed, and classified as agricultural/horticultural or recreational land in the next fiscal year. Taxpayers who miss this deadline have until 30 days after the mailing of the actual tax bills to apply to the Assessors.

1 Taxpayer **Deadline for Submitting Forest Land Certification and Management Plan**  
As set by [M.G.L. c. 61, § 2](#), this is the deadline to submit to the Assessors the State Forester's certification and approved management plan to have land classified as forest land for 10 years beginning in the next fiscal year.

15 Assessors and Accountant **Begin Working on the Tax Rate Recapitulation Sheet (the recap)**  
Assessors in communities that issue quarterly or annual semiannual preliminary tax bills should begin gathering data for the following tax recap pages in order to have enough time for the tax rate to be set and actual tax bills mailed by December 31.

15 Assessors **Submit New Growth, Amended Tax Base Levy Growth, and Final Valuations Reports to BLA (recommended date)**

31 Accountant

**Deadline to Submit the CPA Fund Balance Report (Form CP-2)**  
[See July 15.]

31 State Treasurer

**Notification of Monthly Local Aid Distributions**, see monthly breakdown by program is available [here](#).

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Contact *City & Town* with questions, comments and feedback by emailing us at [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us).

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