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





October 17th, 2019





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DLS Hosts Highly Attended "What's New in Municipal Law" Seminars



On Thursday, October 3, 2019 at the Log Cabin Banquet & Meeting House in Holyoke and Thursday, October 10, 2019 at The Lantana in Randolph, the Division of Local Services (DLS) legal staff presented its annual "What's New in Municipal Law" seminars. We're pleased to report that over 500 people attended this year's events. The day began with welcoming remarks from Department of Revenue Commissioner Chris Harding and Senior Deputy Commissioner of Local Services Sean Cronin. At the general session in the morning, DLS attorneys reviewed new legislation and recent court decisions pertaining to local government. The afternoon sessions

consisted of three concurrent workshops discussing current and recurring issues of interest related to municipal finance law.

We want to thank all the local officials and interested individuals who took the time to join us in both Holyoke and Randolph. For those unable to attend, please click here to view the <u>morning presentation</u>. We hope you enjoyed the day. We're already looking forward to next year!

Important Dates & Information

Attention Local Assessors!

The Bureau of Local Assessment (BLA) encourages you to submit your community's FY2020 Interim and New Growth forms as soon as possible. Timely submissions ensure you keep your community on track in the tax rate setting process. Once the proper forms are submitted, BLA will review them promptly. We ask assessors to continue to remain available after submitting their forms to answer any related questions. If you have any

questions, please contact your BLA field advisor. For a list of BLA field advisors, please <u>click here</u>.

EEA Funding Opportunity - Municipal Vulnerability Preparedness Program Planning Grants

The Executive Office of Energy and Environmental Affairs (EEA) is pleased to open applications for a new round of MVP Planning Grant proposals.

The program helps communities define extreme weather and natural and climate related hazards; understand how their community may be impacted by climate change; identify existing and future vulnerabilities and strengths; and develop, prioritize, and implement key actions. For more information, including the link to the RFR on COMMBUYS see the <u>MVP Planning Grant</u> webpage. The Planning Grant response period will be open on a rolling basis until 4pm on January 15, 2020, but early application is encouraged.

EEA Funding Opportunity - Municipal Vulnerability Preparedness Program Action Grants

EEA is also pleased to open applications for a new round of MVP Action Grant proposals. Action Grants provide designated MVP Communities funding to implement priority adaptation actions identified through the MVP planning process or similar climate change vulnerability assessment and action planning that has led to MVP designation.

Projects are required to use best available climate data and projections. Applicants can request up to \$2M in funding (regional proposals may request up to \$5M), and a 25% match of the total project cost is required. For more information, including the link to the RFR on COMMBUYS see the <u>MVP Action Grant webpage</u>. Action Grant proposals are due by 2pm on November 14.

The MVP Program has four regional coordinators ready to assist all communities (no matter the region) in relation to this funding round:

Southeast MVP Regional Coordinator Courtney Rocha: <u>courtney.rocha@mass.gov</u> 617-877-3072

Northeast MVP Regional Coordinator Michelle Rowden: <u>michelle.rowden@mass.gov</u> 978-242-1358

Greater Boston MVP Regional Coordinator Carolyn Meklenburg: <u>carolyn.meklenburg@mass.gov</u> 617-626-7825

Central MVP Regional Coordinator Hillary King: <u>hillary.king@mass.gov</u> 508-849-4016

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 & 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 <u>IGR 17-17</u> for more cherry sheet payment information, monthly breakdown by program is available <u>here</u> . |

November Municipal Calendar

| 1 | Taxpayer | Semiannual Tax Bills - Deadline for First Payment Per M.G.L. c. 59, §§ 23D and 57, this is the deadline to pay the first actual or optional preliminary tax payment without interest in a semiannual community that mailed tax bills by October 1. If the bills were mailed after October 1, the deadline is 30 days after the mailing date. |
|----|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Taxpayer | Semiannual Tax Bills – Deadline for Property Tax Abatement Application Per M.G.L. c. 59, § 59, applications for abatement are due on the same date as the first actual tax installment for the year. |
| 1 | Taxpayer | Quarterly Tax Bills - Deadline for Paying 2nd Quarter Tax Bill Per M.G.L. c. 59, § 57C, this is the deadline to pay the 2nd quarter tax payment without interest. |
| 1 | Selectmen & Assessors | Hold Classification Hearing (recommended date) The Board of Selectmen holds a public hearing at which the Assessors present information to assist it in determining whether to apply uniform or different tax rates to the various classes of real and personal property. |
| 30 | Accountant | Deadline to Submit Schedule A Failure to file Schedule A to BOA by November 30 may result in the withholding or forfeiture of state aid. |
| 30 | Assessors | Submit Tax Recap and all Schedules to BOA |
| 30 | State Treasurer | Notification of Monthly Local Aid Distributions, see <u>IGR 17-17</u> for more cherry sheet payment information, monthly breakdown by program is available <u>here</u> . |

To view the municipal calendar in its entirety, please click here.

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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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