



June 18th, 2020



In this edition:

- DLS Online Resources Provide Helpful Info for Both Local Officials and the General Public
- FY2020 Sewer Rate Relief Awards
- Assessors and City/Town Clerks Annual Assessing Staff Certification

DLS Online Resources Provide Helpful Info for Both Local Officials and the General Public

Frank Gervasio - Director of Special Initiatives

Lately, we've noticed an uptick in interest in the Proposition 2½ videos currently offered on the [Municipal Finance Training and Resource Center](#). We thought it would be helpful to point out that many related modules are also available online that provide a thorough synopsis of local property assessment and taxation processes. We believe they serve as valuable resources for local officials and members of the public alike, providing information on the following topics:

- [Assessment Administration](#)
- [Mass Appraisal](#)
- [Proposition 2 ½](#)
- [Property Tax Classification](#)
- [Setting the Tax Rate](#)
- [Property Tax Abatements](#)
- [Property Tax Exemptions](#)
- [Personal Property](#)
- [Motor Vehicle Excise](#)

Once a module is open, an index on the left side of the screen allows you to select a specific topic or slide to view within that module. In addition, a search feature is available

Important Dates & Information

MassWorks 2020 Round Now Open

The Baker-Polito Administration is pleased to announce the opening of the 2020 Round of the [MassWorks Infrastructure Program](#). All Massachusetts municipalities and public entities are eligible to apply for grants to support public infrastructure improvement projects.

MassWorks is a competitive grant program, administered by the [Executive Office of Housing & Economic Development](#) (EOHED) that provides capital grant funds for public infrastructure projects that support and accelerate housing production, spur private development, and create jobs throughout the Commonwealth. The deadline for applications, which will only be accepted electronically through an online portal, is August 28, 2020 at 11:59PM.

The 2020 Round RFR/Guidelines,

at the top left-hand corner of the module, allowing you to find a particular topic or term of interest within the presentation. Handbooks for each module are also available [here](#). If you haven't had a chance to watch the Proposition 2½ videos, you can find the [playlist](#), as well as other informative presentations, on our [DLS YouTube page](#).

In the coming weeks, we'll publish resources on municipal debt, new growth, overlay, stabilization funds and more. Be sure to bookmark the [Municipal Finance Training and Resource Center](#) page and subscribe to our [YouTube channel](#) to stay updated on new items added. Something you'd like to see us cover? We'd love to hear from you! Please email me at gervsaiof@dor.state.ma.us.

FY2020 Sewer Rate Relief Awards

Gerry Cole - Bureau of Accounts Public Finance Section

In March, the Division of Local Services (DLS) announced the FY2020 distribution from the Commonwealth Sewer Rate Relief Fund, established in 1993 under the provisions of [Ch. 29, §2Z of the Massachusetts General Laws](#).

This year, funds totaling \$1.1 million have been awarded to 44 Massachusetts governmental entities to mitigate sewer rate increases due to debt service obligations for qualified sewer construction projects.

DLS issued the annual program announcement and application form as Bul-2019-4 in September of 2019. October 11, 2019 was stipulated as the requested date for submission of completed applications.

Applications were processed by DLS and the Department of Environmental Protection (MassDEP). MassDEP provided determinations of eligible indebtedness which is dependent upon the nature of a given project and its financing. The statute requires that eligible indebtedness be debt issued on or after January 1, 1990 which has a final date of maturity

Application Template, and online application link can be accessed at www.mass.gov/massworks. Informational webinars will be held on June 22nd and June 29th. See details on the website. All questions should be sent to massworks@mass.gov.

FY2021 Telephone Company Central Valuations

Local boards of assessors will find the Fiscal Year 2021 telephone company central valuations pursuant to [M.G.L. Chapter 59, Section 39](#) on [the DLS website](#) effective Monday, June 15, 2020. Also included is a memorandum to assessors about the FY2021 valuation as well as the valuation table used, the new growth figures and a list of company billing addresses. The Additional Landline Telephone Personality by FCC Code for each of the centrally valued telephone companies by community is also available.

FY2021 Pipeline Company Central Valuations

more than 5 years after the date of issuance and which is incurred to finance or refinance the cost of planning, design or construction of a water pollution abatement project. DLS and MassDEP require that a debt service schedule be submitted for any loan for which eligibility is requested.

Projects receiving state grants are ineligible and certain other projects have their eligibility defined in §2Z. After full review, only a small number of projects/debt service submitted was deemed ineligible. The Sewer Rate Relief Fund is distributed on the same pro-rata basis to all eligible applicants. This percentage is then applied to the total eligible debt service of each applicant to calculate the award.

Awards are legally capped at 20% of eligible debt service, but for many years, the distribution has been based on the amount appropriated by the Legislature. For FY2020, applications listing 340 project loans and debt service were approved and grants were awarded to:

- the Massachusetts Water Resources Authority (MWRA) = \$891,533
- 3 local water and sewer commissions = \$46,381
- 3 sewer districts = \$11,203
- 37 cities and towns = \$150,883

Since FY94, the sewer rate relief program has distributed over \$500 million to governmental entities throughout Massachusetts.

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

Local boards of assessors will find the Fiscal Year 2021 pipeline company central valuations pursuant to [M.G.L. Chapter 59, Section 38A](#) on [the DLS website](#) effective June 15, 2020. Also included is a memorandum to assessors about the FY2021 valuation as well as the new growth figures and a list of company billing addresses.

An Act Relative to Municipal Governance During the COVID-19 Emergency

Governor Baker recently signed into law Chapter 92 of the Acts of 2020 - *An Act Relative to Municipal Governance During the COVID-19 Emergency*. To view the text of this important legislation, please [click here](#). To view a section-by-section summary, [click here](#). The Division of Local Services has issued [Bulletin 20-8](#) containing guidance regarding [An Act Relative to Municipal Governance During the COVID-19 Emergency](#).

To review other recent 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 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

Bulletins and Informational Guideline Releases, please see [this page](#) on the DLS website. For more helpful information, please visit and bookmark the DLS [COVID-19 Resources and Guidance for Municipal Officials webpage](#).

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.”

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

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

**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 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

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

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 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](#)

[Tools and Financial
Calculators](#)



Editor: Dan Bertrand

Editorial Board: Sean Cronin, Donnette Benvenuto, Linda Bradley, Paul Corbett, Theo Kalivas, Ken Woodland and Tony Rassias

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

To unsubscribe to *City & Town* and all DLS alerts, email dls_alerts@dor.state.ma.us.