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DLS Resources for New Assessors

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Important Dates & Information

FY2024 Preliminary Cherry Sheet Estimates

On Wednesday April 12th the House Ways & Means Committee (HWM) released their version of the FY2024 budget proposal. The Division has posted updated preliminary cherry sheets on the DLS website.

Click [here](#) for Preliminary Municipal Cherry Sheet Estimates or [here](#) for Preliminary Regional Cherry Sheet Estimates.

Cherry sheet estimates for charter school tuition and reimbursements are based on estimated tuition rates and projected enrollments under charters previously issued by the Board of Elementary and Secondary Education. Please be advised that charter school assessments and reimbursements will change as updated tuition rates and enrollments become available. Estimates for the school choice assessments may also change significantly when updated to reflect final tuition rates and enrollments.

It is important for local officials to remember that these estimates are

Every year, individuals enter new roles as assessing officials in cities and towns across the Commonwealth. The following piece provides helpful guidance and resources for anyone who is interested in joining the field of more than 1,600 valuation professionals spread across 351 local assessing offices in the state.

In total Massachusetts assessors value over 1.5 trillion dollars of property annually and maintain property descriptions for over 2.5 million parcels. The DLS Bureau of Local Assessment (BLA) is here to help valuation professionals administer fair and equitable property assessments by providing guidance and education to local assessors. First and foremost, we want you to know the resources available to you and where to access them. Keep these handy and refer to them often.

The Division of Local Services (DLS) - DLS is responsible for ensuring fairness and equity in local property taxation, overseeing local accounting and treasury management, interpreting state laws that affect local governance, distributing monthly local aid to cities, towns and school districts, maintaining a comprehensive municipal finance data warehouse, and providing municipal financial management consulting services and training. To learn more about us, please see our [Introduction to DLS](#) video.

The Bureau of Local Assessment (BLA) - BLA is responsible for

preliminary and are subject to change as the legislative process unfolds.

If you have any questions about the preliminary estimates, please contact the Data Analytics and Resources Bureau at databank@dor.state.ma.us.

Farm Value Advisory Commission FY2024 Recommended Chapter Land Values

The Division of Local Services has posted the Farmland Valuation Advisory Commission adopted range of recommended agricultural, horticultural, and forest land use values for the various categories of land classified under *Chapter 61 and 61A* for Fiscal Year 2024.

Please see below for the land rates and related information:

[Click here for more information on the FY 2024 Chapter Land 61 and 61A Valuations](#)

Communities questioning the FY 2024 chapter land rates should contact the Bureau of Local Assessment at bladata@dor.state.ma.us.

OSD Climate Action Survey: Meeting Your Electric Vehicle Needs

The Operational Services Division consistently reviews the marketplace, buyer purchasing trends, and our Statewide Contract portfolio to determine if there are gaps in our offerings. The Local Government Enablement team at OSD is reaching out to our municipal partners to understand your goals with respect to Climate Action Initiatives, with a focus on Vehicles, Vehicle Infrastructure, and Grants. Your feedback will inform our Statewide Contract procurement activities going forward and ultimately assist municipal organizations in meeting their short- and long-term purchasing goals.

[Take the survey](#)

Latest Issue of *Buy the Way* Now Available

Don't miss Issue #20 of [Buy the Way](#), the official magazine of the Operational Services Division (OSD).

This issue includes our feature article, Climate Action in Action, other Earth Week-related stories, plus standard features such as

regulation, oversight, training and technical assistance to cities and towns in the areas of real and personal property valuation and classification. Guidance is provided for the assessment and classification of property; the methods of determining the actual fair cash valuation of different kinds of property for tax purposes; qualifying assessing personnel to classify property; and the adequacy of tax maps and other records. We also provide guidance and training to assessors on calculation of new growth and personal property through our training page under related services below. Every community is assigned a BLA Field Advisor who can provide helpful insights and information. If you're unsure about who yours is, please [click here](#).

Training and Informational Resources - Anyone new to local government in Massachusetts would benefit strongly from viewing our [Foundations in Municipal Finance](#) for the New Official series. We also offer other [helpful resources for newly elected or appointed municipal officials](#).

Subscribe to our [DLS YouTube channel](#). These videos are not only helpful for local officials, but they can also serve as an informational tool you can provide to interested residents and taxpayers. You may want to start with the [role of the assessor in municipal finance](#) to learn how the municipal assessor contributes to the financial stability of Massachusetts communities. From there, go to [Assessor Course 101](#), Assessment Administration: Law, Procedures and Valuation. This is the basic training program DLS provides for local assessors. Assessors and their staff with valuation responsibilities must complete Course 101 within one year of their original election or appointment.

Timely Information - Subscribe to [DLS Alerts](#) and you'll receive important legal and financial guidance, our *City & Town* e-newsletter, and news and information relevant to municipal officials. This includes Informational Guidelines Releases (IGRs) and Bulletins that are published by the Municipal Finance Law Bureau providing guidance to local officials on municipal tax and finance laws and explaining DLS policies and practices. Alerts also inform subscribers of Cherry Sheet announcements, the official notification from the

Statewide Contract Updates,
Strategic Sourcing News, and more!

[Click here](#) to get news and updates
from OSD delivered to your inbox.

DCR Lifeguarding Program Seeks Applicants

The Department of Conservation and Recreation continues to seek lifeguards at agency-managed waterfronts and pools across the state for the summer season. Pay starts at \$22/hour; and positions are available five days per week, 40 hours per week, weekends included. Additionally, bonuses are available for early sign on by May 1st and additional retention bonuses are available for lifeguards who remain guarding for the duration of the season with DCR. Interested candidates 16 years and older can find additional information by visiting the [DCR lifeguard webpage](#). To apply to be a lifeguard, please visit the [application webpage](#). To assist DCR in safeguarding local swimming destinations in your area, please share with any interested applicants seeking summer employment.

Massachusetts Dredging Program 2023 Grant Round opening soon!

In early April, the Executive Office of Housing and Economic Development (EOHED) will release its application for the 2023 grant round of the [MA Dredging Program](#).

Applications will be accepted for saltwater dredging projects with construction planned in FY24. The MA Dredging Program is a capital grant program that provides funding to coastal municipalities for dredging and dredged material disposal. One-year construction grants are competitively awarded with a focus on shovel-ready projects that support the economic vitality, vibrant waterfronts, maritime safety, or ecosystem health of the Commonwealth's harbors. All Massachusetts [coastal municipalities](#) are eligible to apply. A minimum 50% non-state match is required for any application to be considered.

Full details are expected to be available in COMMBUYS no later than April 12. To be added to the round's announcement list, please send your name, organization, and email address to EOHEDgrants@mass.gov, subject line: "Dredging Program Email List."

FY2024 Budget Issues and Other Related Matters

Commissioner of Revenue of the upcoming fiscal year's state aid and assessments to cities, towns, and regional school districts.

DLS Gateway - Sign up for [DLS Gateway](#). This is restricted to the municipal officials listed in Gateway's Local Officials Directory. If you are a municipal official and are not currently listed in the [Directory](#), or if you are listed and need an account, contact your city or town clerk or IT Director.

The above references only a sampling of resources for assessors.

DLS offers many additional webinars, municipal finance tools, and frequently used templates that will assist you in your new role.

Always feel free to contact us at bladata@dor.state.ma.us with any questions. The Bureau of Local Assessment is here to support you.

We thank you for your commitment to support local government and the community you serve.

DLS Presents *Role of the Collector* Webinar

DLS Municipal Finance Training and Resource Center

Last month, more than 150 local officials attended our *Role of the Collector* webinar. This webinar is a great resource for new and experienced collectors or treasurer/collectors, and other local officials that want to learn more about their colleague's role on the finance team.

During this webinar, DLS staff provided an overview of the role and responsibilities of local collectors and highlighted their key duties, and the statutory requirements associated with the position. The [recording](#) of the webinar is now available on the DLS YouTube channel along with the [presentation slides](#).

The [Municipal Finance Training & Resource Center](#) includes extensive resources on the [role of the collector](#) and additional ones specific to [collecting taxes and other revenue](#). Another resource for taxpayers and local officials is the [Local Tax Collections FAQs](#). Additionally, you can check out previous webinars covering the

The Division of Local Services (DLS) Bureau of Accounts (BOA) has issued and posted Bulletin (BUL) 2023-2. This Bulletin addresses several topics that cities, towns, regional school and other districts should consider for FY2024 budgeting and other related matters.

[BUL-2023-2: FY2024 Budget Issues and Other Related Matters](#)

To view the bulletin, [click here](#). To access additional IGRs and Bulletins, please visit this [webpage](#).

Proposed FY2024 State-Owned Land Valuation under MGL C. 58 § 13-17

The Division of Local Services has posted on its website proposed FY2024 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 proposed municipal state-owned land values and their share of the total state-owned land. In addition, please see the DLS [Frequently Asked Questions](#) about this [program](#).

The Bureau of Local Assessment (BLA) is notified of acquisitions, deletions and agency transfers by the Department of Capital Asset Management & Maintenance (DCAMM). In preparation for the FY2024 final numbers, if your community has newly reported and outstanding acquisitions from calendar year 2021 and 2022, you will be notified by mid-February by BLA for processing in the Gateway system by March 1, 2023.

It is imperative you respond to any request for information within fifteen (15) days to have the additional acreage included in your FY 2024 valuation issued on June 1, 2024.

Final 2022 Equalized Valuations (EQVs)

On January 25, 2023 the Bureau of Local Assessment issued the final 2022 Equalized Valuations (EQVs), representing the full and fair cash value of all taxable property for each municipality as of January 1, 2022 to the [DLS Gateway website](#) 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

[property tax taking process](#) and the [role of the treasurer](#).

Be sure to bookmark the [Municipal Finance Training & Resource Center](#) page and subscribe to our [YouTube channel](#) to stay updated when new items are added. Is there something you'd like to see added to the training & resource center? Please email DLSTraining@dor.state.ma.us. We'd love to hear from you!

Highly Recommended: Coordination Among Financial Offices

Financial Management Resource Bureau

The DLS [Financial Management Resource Bureau](#) (formerly the Technical Assistance Bureau) has offered financial management advice to municipalities across the state for over 30 years. To share this guidance more broadly, we thought it would be helpful to highlight some of our more useful, timely, or interesting recommendations for the benefit of City & Town readers.

A municipality's financial operations are dependent on the coordination and collaboration of the financial management team formed by accounting, assessing, collection, and treasury offices. Under city or town leadership, these finance offices must maintain open lines of communication along with the understanding of their role and its relation to the others. A prime example of the interdepartmental coordination needed in a strong financial management is the property tax billing process, from generating the commitment, collecting and managing the payments, to reconciling the accounts.

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).

Questions regarding this report should be directed to James J. Paquette at paquettej@dor.state.ma.us.

BULLETIN 2023-1: Summary of 2022 Municipal Finance Law Changes

The DLS Municipal Finance Law Bureau has issued a new Bulletin. To keep local officials informed of legislative developments, DLS periodically publishes a Bulletin summarizing new laws that affect municipal budgets and local tax assessment, administration and collection. Each issue contains a cumulative summary of session laws enacted to that time and indicates whether the Division has issued any further implementation guidelines. This edition of the LEGISLATIVE BULLETIN includes any legislative changes affecting municipal finance found in Chapters 1 - 448 of the Acts of 2022.

[BUL-2023-1](#) – Summary of 2022 Municipal Finance Law Changes

To access IGRs, LFOs and Bulletins, please visit this [webpage](#).

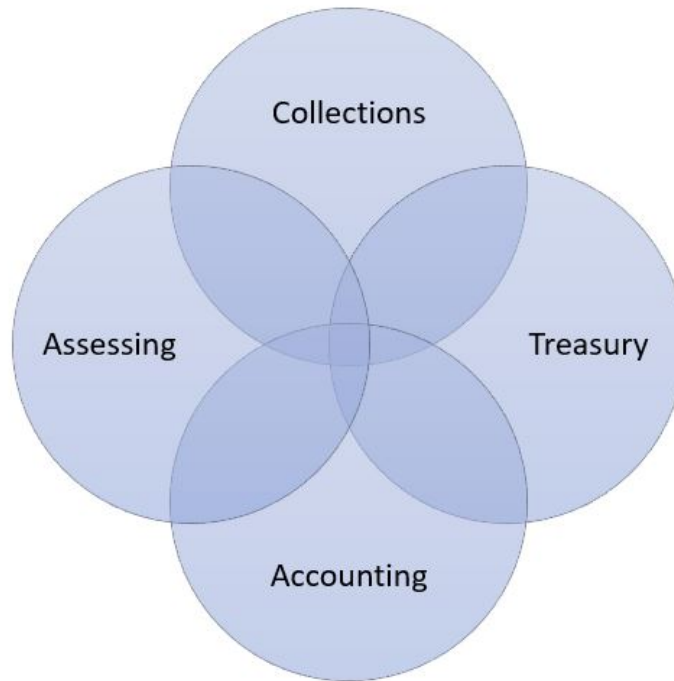
MBI Municipal Digital Equity Planning Program is Live

The Massachusetts Broadband Institute (MBI) is accepting applications for the [Municipal Digital Equity Planning Program](#)!

The ability to engage in digital equity planning activities will be a critical step for municipal leaders and staff to build a broad understanding of how internet access, or lack thereof, affects residents of their community, and to develop actionable solutions to bridge the digital divide.

Specifically, the Municipal Digital Equity Planning activities will support municipalities in:

- Decision-making and investments related to services and infrastructure that will increase access, adoption, and usage of the



The assessing office is responsible for preparing a commitment, which is a detailed list of parcels subject to the property tax, and a corresponding warrant that serves as the authorization for the collector to levy and collect the taxes. They also approve adjustments to the bills included in the commitment in the form of abatement requests and statutory exemptions. In this way, the assessing office is the 'starting point' for this portion of a municipality's revenues, and as such, the information created establishes the basis for several reconciliation obligations with the other three offices. The assessors must independently provide all documents - warrants, commitments, and adjustments to the collection and accounting offices to maintain important checks and balances for recordkeeping.

The collector, after receiving the commitment and warrant and verifying they are equal to the bill file, issues the bill and establishes a control book for each type of receivable. The control book maintains records for commitments and all subsequent activity including, collections, abatements and exemptions, refunds, and transfers. On a regular basis (at least weekly depending on volume), collection activity is summarized and the revenue, i.e., cash, checks, online payments, and credit cards, is reconciled and turned over to the treasurer and the activity summary is provided directly to the accounting office. Separately providing the turnover information to

internet for the populations most impacted by the COVID-19 pandemic.

- Preparing to submit grant proposals to existing or forthcoming state or federal opportunities related to solving the digital divide.

Municipalities participating in this program will receive expert advisement from a network of prequalified consultants identified by the MBI.

[Click here to find full program details, eligibility requirements, and apply!](#) For questions or additional information, please reach out via email at eichen@masstech.org.

DLS Links:

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

[Events & Training Calendar](#)

[Municipal Finance Training and Resource Center](#)

[Local Officials Directory](#)

[Municipal Databank](#)

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

[Bulletins](#)

[Tools and Financial Calculators](#)



treasury and accounting maintains the necessary independent verification points for reconciliations.

The collector applies any adjustments due to abatements and exemptions to the receivable files. On at least a monthly basis, the collector verifies that the control book activity totals equal the outstanding receivables and forwards the period end records to the accounting office. The treasurer verifies the revenue from the collector, then verifies the collection summary activity is entered in the treasurer's revenue system and transmits the data to the accounting office for recording. The treasurer also records this information in the cashbook (the treasurer's source book of original entry required to record of the community's financial activity), which is internally reconciled to the bank accounts. At month end, the treasurer must provide the cash summary information to the accountant or auditor.

Before posting each periodic revenue file to the general ledger, accounting must verify that information provided by the collector matches the records turned over from the treasurer. Then, at the end of each month, the accountant or auditor must reconcile the cash balance with the treasurer, receivable adjustments with the assessor, and total receivable detail with the collector.

From this example, the interdependability of the financial management team is clear. Each of these financial offices has its own role and internal procedures, while all sharing responsibility for the fiscal operations. DLS routinely recommends this team, along with other officials as appropriate meet regularly to build and foster the relationship needed to be successful. The meetings should be used to establish agreement about goals, deadlines, and common objectives, and identify critical junctures and strategies to deal with anticipated areas of concern. Regular discussion topics should include the status of assigned responsibilities and due dates related to cyclical procedures, effectiveness of internal controls, status of monthly reconciliations, budget preparation, monthly revenue and expenditure reports, and required submissions to the DLS.

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Contact *City & Town* with questions, comments and feedback by emailing us at cityandtown@dor.state.ma.us. To view previous editions, please [click here](#).

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