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## DLS Unveils New Visualizations Tools for the New Year

Sean Cronin – Senior Deputy Commissioner of Local Services

### In this edition:

- **DLS Unveils New Visualizations Tools for the New Year**
- **Ask DLS: Recent Legislation - Chapterland Application Deadlines**

### Important Dates & Information

#### 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 at <https://dls.gateway.dor.state.ma.us/gateway/Login> 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 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

At the Division of Local Services (DLS), we have a sincere appreciation for all that the municipal officials of Massachusetts do to provide the core services that residents depend on daily. That's why we continually seek out innovative and helpful ways to leverage our expertise, data and resources to support our colleagues in local government.

To that end, we're pleased to announce a new tool for communities interested in analyzing their financial position over multiple fiscal years. Local policymakers, municipal financial practitioners and interested residents can now access and review data such as population and school enrollment, income sources, property values and taxes, debt and other factors, and financial reserves using the [Municipal Financial Self-Assessment Tool](#). Local financial data is visualized and contextualized in a clear and accessible way to better serve community goals related to sound fiscal management. Commonly used indicators that communities regularly monitor are now available in categorized sections that can be easily presented or shared.

Working with subject matter experts at DLS, our Data Analytics and Research Bureau (DARB) culled thousands of records from the DLS Gateway from three sources (Tax Rate, Balance Sheet and Schedule A) to develop, test and publish this new data resource. The result is a tool that can provide helpful perspective and insight

## 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](#).

## 2023 Housing Choice Communities Designation Application Now Open Department of Housing and Economic Development

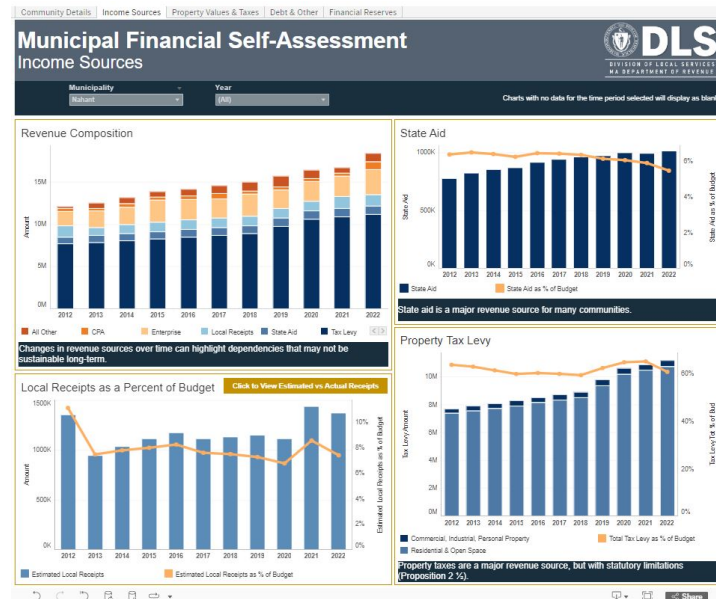
The Department of Housing and Community Development is pleased to announce the opening of the 2023 Housing Choice Communities Designation application. The Housing Choice Initiative rewards municipalities that have produced certain rates or amounts of new housing units in the last five years and that adopted best practices related to housing production that will sustain a 21st century workforce and increase access to opportunity for Massachusetts residents. Communities that achieve the Housing Choice Community designation have exclusive access to apply for the [Housing Choice Grant Program](#) and receive bonus points or other considerations to [other participating Housing Choice programs](#).

Applications will be accepted until March 3, 2023 at 5:00pm. Details, application, and related materials can be found at <https://www.mass.gov/how-to/housing-choice-designation-application>.

## DLS Foundations in Municipal Finance for the New Official Online Training

DLS is now offering a training

into a community's financial condition. For example, users can readily access and review sources of revenue supporting your local budget such as the tax levy, state aid and other revenues. Another example: want to see how Local Receipts actuals compared with budgeted amounts? That's available. These data points and metrics can be compared and contrasted with like communities or across the entire range of the Commonwealth's 351 cities and towns.



We hope you find this new resource helpful. To view the Municipal Financial Self-Assessment Tool and the rest of our interactive visualizations and dashboards providing insight on a variety of municipal finance topics, [click here](#).

In addition to our new Municipal Financial Self-Assessment tool, our Bureau of Local Assessment (BLA) has launched a new interactive visualization for public officials. This application was built using Microsoft PowerBI and illustrates five years of assessment data for 351 municipalities. Viewers can see historical assessment information, peer community assessments, and georeferenced county level assessment info across the Commonwealth.

We hope this new application will help local officials study assessment trends and review historical assessment changes across the state. We'll be highlighting these new visualization tools in greater detail in upcoming editions of *City & Town*, but in the

specifically for newly elected or appointed local officials titled [Foundations in Municipal Finance for the New Official](#). The series of virtual training modules covers key concepts important to new local officials or those who seek a better understanding of municipal finance, outlines the budget process in both practical and policy terms, highlights best practices for sound financial management, and explains how each municipal official's role contributes to the overall financial health of a community.

We recommend starting with the Introduction and continuing with the Summer, Fall, Winter and Spring modules following the fiscal year calendar. We hope you enjoy [Foundations in Municipal Finance for the New Official](#).

### Website Launched to Expedite Access to Earmarks in the Economic Development Bill (Chapter 268 of the Acts of 2022)

The Executive Office for Administration and Finance has launched a [website](#) to help facilitate the process for accessing earmarks in the recently signed Economic Development bill (*Chapter 268 of the Acts of 2022*).

Earmark recipients may now take steps to access funds and should work with their legislative delegation to do so.

Please note that the earmark distribution process may take weeks or months to complete before money is distributed. In most cases, funding will be dispersed to recipients within 16 weeks of receiving complete financial information from the vendor.

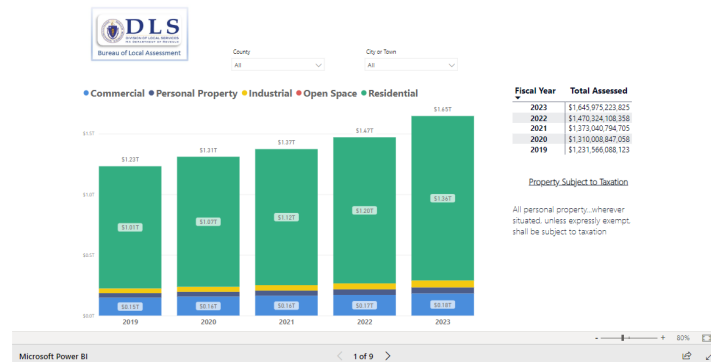
### Community One Stop for Growth FY24 Expression of Interest Now Open Executive Office of Housing and Economic Development

The Executive Office of Housing and Economic Development is pleased to announce the opening of the FY24 Round of the Community One Stop for Growth with the launch of the Expression of Interest period.

The Expression of Interest (EOI) is an optional, but highly recommended, form that allows applicants to briefly describe their prospective project ideas to receive written feedback from EOHD and partner agencies prior to completing a Full Application(s).

meantime we highly encourage you to visit the [DLS Municipal Finance Visualizations webpage](#).

### 2023 Assessment History



In addition to our own DLS visualization tools, we also want to highlight some of the excellent new informational resources developed and presented by the Massachusetts Municipal Association (MMA). Their new "[Mass Municipal Data Hub](#)" provides a wealth of useful information in searchable and sortable formats with many additional features across a variety of subject matters. This comprehensive resource is an excellent tool for any local official or interested party seeking more information on the scale, scope and impact of local government policy.

Last week, we joined MMA in co-hosting a "Municipal Finance Management: Resources and Tools" webinar designed to help appointed and elected municipal officials discover, navigate and use the tools available via the DLS [Municipal Finance Training and Resource Center](#), [our website](#), and our [YouTube channel](#). We want to thank the more than 500 virtual attendees and encourage anyone interested in learning more about the wide array of interactive and on-demand materials available to new local officials and seasoned municipal finance professionals to view the full presentation [on their website by click here](#).

At DLS, we remain committed to supporting our colleagues in local government. If you have any thoughts or ideas that you would like to share with me directly, please contact me at [croninse@dor.state.ma.us](mailto:croninse@dor.state.ma.us). In closing, I wish you the best during the busy coming months and always know that DLS is here to assist.

The EOI period is open through March 17, 2023. Each organization may submit one (1) EOI form for the FY24 Round. Prospective applicants will be able to seek feedback on up to two project ideas (or up to five project ideas, if submitted by February 3, 2023).

For more information on the Expression of Interest and the FY24 Round of the One Stop, please visit [www.mass.gov/onestop](http://www.mass.gov/onestop).

### **MBI Municipal Digital Equity Planning Program is Live**

The Massachusetts Broadband Institute (MBI) is pleased to announce that it is now 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 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](mailto:eichen@masstech.org).

### **Qualifications of Assessors IGR**

The Division of Local Services (DLS) Municipal Finance Law Bureau (MFLB) has issued a new Informational Guidelines Release (IGR). IGR 2022-15 establishes the minimum qualification standards assessors must meet to qualify to perform the duties of their office.

## **Ask DLS: Recent Legislation - Chapterland Application Deadlines**

This month's *Ask DLS* features frequently asked questions concerning recent legislation impacting Chapterland application deadlines and related procedures. For more information please see our Chapterland Frequently Asked Questions (FAQs) on this topic, [FAQ-2022-18](#). Please let us know if you have other areas of interest or send a question to [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us). We would like to hear from you.

### **What was the legislation and when is it in effect?**

The changes can be found in §§ 90-100 of “[An Act Relative to Economic Growth and Relief for the Commonwealth](#)” (the Act). The amendments are currently in effect and applicable for FY24.

### **What are the changes concerning chapterland application deadlines?**

In essence, the Act changes the date by which landowners have to file their annual applications for classification of land as farm or recreational use under [G.L. c. 61A](#) and [61B](#) and for applying for forest land classification under [G.L. c. 61](#) every 10 years. The current deadline for applying to the assessors for forest, farm or recreational land classification is October 1 of the calendar year before the start of the fiscal year the classification will be effective. The Act makes that deadline December 1 of the prior year instead. Our understanding is that the purpose of this change is to facilitate timely applications, particularly from certain agricultural producers who have busy fall harvesting seasons. The Act also makes conforming changes to the [G.L. c. 61](#) forest land appeal procedure dates to reflect the later application deadline and makes conforming changes to chapters [61A](#) and [61B](#).

**Are there any changes to the so-called “revaluation” year application extension provisions of [G.L. c. 61A](#) (farm land) and**

## [IGR-2022-15 – QUALIFICATIONS OF ASSESSORS](#)

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

### **Pandemic Flexibility Provisions Extended**

On July 16th, 2022, Ch. 107 of the Acts of 2022 was signed into law, extending certain pandemic-related policy measures. This bill authorized the continuation of remote meetings and public access under the Open Meeting Law and other remote meeting provisions (including for Massachusetts nonprofit corporations and Massachusetts public companies) until March 31, 2023. [Click here to view the law](#).

For additional related information and resources, please see the [DLS COVID-19 Resources and Guidance for Municipal Officials page](#).

### **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](#)



## **61B (recreational land)?**

Yes, in a minor way. In “revaluation” years, landowners who did not file by the prior October 1 (now December 1) have 30 days after the property tax bills are mailed to file. The recent amendments instead align that date with the date property tax abatement applications are due, which is the due date of the first installment of the actual tax bill. In communities that use a quarterly billing cycle, the due date of the first actual installment is usually February 1. If the actual tax bills are mailed after December 31, however, it is May 1, or 30 days after the bills are mailed if that date is later. Why the change? Most communities use a quarterly billing system and, in that system, the original 30-day period usually ended before the abatement application deadline arrived. The amendment here seeks to make the application date consistent with other application due dates. In communities that use a semi-annual billing cycle, the first actual installment is usually due November 1, or 30 days after the bills are mailed if that date is later.

### **Are there any other significant changes concerning chapterland applications that assessors should be aware of?**

Yes, a major change from this Act concerns [G.L. c. 61B, § 6](#). Moving forward, the failure of the assessors to act on an application for classification of recreational land within three months shall be deemed approval of the application. As a general rule, applications filed by taxpayers to dispute a tax or obtain a tax benefit are denied if not acted on by the assessors within three months of filing. That deemed denial enables the taxpayer to appeal to the Appellate Tax Board (or the parties to settle the application within the appeal period). However, applications for classification as farm land under [G.L. c. 61A](#) are an exception and are deemed allowed if not acted on. This amendment therefore just makes both chapters consistent in this regard.

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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). To view previous editions, please [click here](#).

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