



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Division of Local Services Gateway

The LA-5 Options and Certification Form

[Support: DLSGateway@dor.state.ma.us](mailto:DLSGateway@dor.state.ma.us)

Revised for Fiscal 2024

TAX RATE OPTIONS		CALCULATED RESULTS	
TAX RATE OPTIONS			
Resid Factor Selected		0.000000	
Open Space Discount %		0.0000	
LA5 CERTIFICATION			
Public Hearing Held on: Date			
Time			
at			
Adopted on Date			
ENTER EXEMPTION OPTIONS			
If adopting a residential or senior means tested exemption, the Exemption Calculation Worksheet must be uploaded to submit the LA-5.			
RESIDENTIAL EXEMPTION OPTIONS			
Res Exemption%(max35)		30.0000	
You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us			
Total Res Parcel Count		0	
No. Eligible Res Parcels		0.000000	
Total Res Value Exempted		0	
SENIOR MEANS TESTED EXEMPTION OPTIONS			
No. Eligible Res Parcels		0	
Total Res Value Exempted		0	
COMBINED IMPACT OF SENIOR MEANS TESTED AND RESIDENTIAL EXEMPTIONS			
Net Value of 101 Parcels After Combined Exemptions		0	
SMALL COMMERCIAL EXEMPTION			
Com Exemp % (max 10%)		0.0000	
You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us			
No. Eligible Com Parcels		0	
Total Value of Eligible Parcels		0	
TAX RATE OVERRIDE			
Water Sewer Debt Shift		No	
You must use Recap Page1 to view the impact of this levy shift			

Document upload is required ONLY if reporting a Residential or Senior-Means Tested Exemption

Signature Requirements:
Board of Assessors: A majority of the Board must sign individually.
Clerk: The city or town clerk must sign. Proof of posting is no longer required.
Mayor: Signature is required only in jurisdictions with a mayor. Jurisdictions without a mayor should leave this blank.

DLS has revised the LA-5 Options and Certification form for FY 2024.

The form has been separated into two tabs:

- Tax Rate Options
- Calculated Results

Tax Rate Options

All options and data related to the tax rate will be entered on this tab. These options are important; this simplified form will help local officials verify that the options have been entered correctly. It will also help DLS community advisors during the tax rate review process.

Tax Rate Options

TAX RATE OPTIONS

CALCULATED RESULTS

TAX RATE OPTIONS

Resid Factor Selected0.000000

Open Space Discount %0.0000

LAS CERTIFICATION

Public Hearing Held on: Date

Time

at

Adopted on Date

Required

ENTER EXEMPTION OPTIONS

If adopting a residential or senior means tested exemption, the Exemption Calculation Worksheet must be uploaded to submit the LA-5.

RESIDENTIAL EXEMPTION OPTIONS

Res Exemption%(max35)30.0000

You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us

Total Res Parcel Count0

No. Eligible Res Parcels0.000000

Total Res Value Exempted0

SENIOR MEANS TESTED EXEMPTION OPTIONS

No. Eligible Res Parcels0

Total Res Value Exempted0

COMBINED IMPACT OF SENIOR MEANS TESTED AND RESIDENTIAL EXEMPTIONS

Net Value of 101 Parcels After Combined Exemptions0

SMALL COMMERCIAL EXEMPTION

Com Exemp % (max 10%)0.0000

You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us

No. Eligible Com Parcels0

Total Value of Eligible Parcels0

TAX RATE OVERRIDE

Water Sewer Debt ShiftNo

You must use Recap Page1 to view the impact of this levy shift

Document upload is required ONLY if reporting a Residential or Senior-Means Tested Exemption

Signature Requirements:
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Top section:

All communities must enter these fields:

- Residential factor
- Public hearing Held On date
- Time of the public hearing
- Location of the public hearing
- Tax rate options Adopted On date

Communities that have adopted and plan to use an Open Space Discount should enter that percentage in the top section.

Exemption Options

TAX RATE OPTIONS	CALCULATED RESULTS
TAX RATE OPTIONS	
Resid Factor Selected	0.000000
Open Space Discount %	0.0000
LA5 CERTIFICATION	
Public Hearing Held on: Date	
Time	
at	
Adopted on Date	
ENTER EXEMPTION OPTIONS	
If adopting a residential or senior means tested exemption, the Exemption Calculation Worksheet must be uploaded to submit the LA-5.	
RESIDENTIAL EXEMPTION OPTIONS	
Res Exemption%(max35)	30.0000
You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us	
Total Res Parcel Count	0
No. Eligible Res Parcels	0.000000
Total Res Value Exempted	0
SENIOR MEANS TESTED EXEMPTION OPTIONS	
No. Eligible Res Parcels	0
Total Res Value Exempted	0
COMBINED IMPACT OF SENIOR MEANS TESTED AND RESIDENTIAL EXEMPTIONS	
Net Value of 101 Parcels After Combined Exemptions	0
SMALL COMMERCIAL EXEMPTION	
Com Exemp % (max 10%)	0.0000
You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us	
No. Eligible Com Parcels	0
Total Value of Eligible Parcels	0
TAX RATE OVERRIDE	
Water Sewer Debt Shift	No
Document upload is required ONLY if reporting a Residential or Senior-Means Tested Exemption	
Signature Requirements:	
Board of Assessors: A majority of the Board must sign individually.	
Clerk: The city or town clerk must sign. Proof of posting is no longer required.	
Mayor: Signature is required only in jurisdictions with a mayor. Jurisdictions without a mayor should leave this blank.	

Exemption Options section:

Communities adopting one or more of these exemptions will enter data in the Exemption Options section:

- Residential exemption
- Senior means-tested exemption
- Small commercial exemption

Exemption percentages are maintained by the DLS Databank and cannot be changed at the local level. If your community voted to change an existing percent or has recently adopted an exemption, please email DLSDatabank@dor.state.ma.us as soon as possible and we will update the data accordingly.

You must upload your exemption calculation worksheet if reporting a **residential** or **senior means-tested** exemption. Gateway will enforce this requirement when you click Submit. Click here for a [sample template](#)

Exemption Options

TAX RATE OPTIONS		CALCULATED RESULTS	
TAX RATE OPTIONS			
Resid Factor Selected		0.000000	
Open Space Discount %		0.0000	
LA5 CERTIFICATION			
Public Hearing Held on: Date			
Time			
at			
Adopted on Date			
ENTER EXEMPTION OPTIONS			
If adopting a residential or senior means tested exemption, the Exemption Calculation Worksheet must be uploaded to submit the LA-5.			
RESIDENTIAL EXEMPTION OPTIONS			
Res Exemption%(max35)		30.0000	
You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us			
Total Res Parcel Count		0	
No. Eligible Res Parcels		0.000000	
Total Res Value Exempted		0	
SENIOR MEANS TESTED EXEMPTION OPTIONS			
No. Eligible Res Parcels		0	
Total Res Value Exempted		0	
COMBINED IMPACT OF SENIOR MEANS TESTED AND RESIDENTIAL EXEMPTIONS			
Net Value of 101 Parcels After Combined Exemptions		0	
SMALL COMMERCIAL EXEMPTION			
Com Exemp % (max 10%)		0.0000	
You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us			
No. Eligible Com Parcels		0	
Total Value of Eligible Parcels		0	
TAX RATE OVERRIDE			
Water Sewer Debt Shift		No	
You must use Recap Page1 to view the impact of this levy shift			
Document upload is required ONLY if reporting a Residential or Senior-Means Tested Exemption			
Signature Requirements:			
Board of Assessors: A majority of the Board must sign individually.			
Clerk: The city or town clerk must sign. Proof of posting is no longer required.			
Mayor: Signature is required only in jurisdictions with a mayor. Jurisdictions without a mayor should leave this blank.			

Combined Impact of Senior Means Tested and Residential Exemptions

Please enter the **Net Value of 101 Parcels After Combined Exemption** where indicated. Gateway will remind you (but will not stop submission) if either exemption is used and this value is missing, as the average single-family tax bill can't be calculated without it. If you can't enter this value, please contact your BLA community advisor to discuss.

Water Sewer Debt Shift

TAX RATE OPTIONS		CALCULATED RESULTS	
TAX RATE OPTIONS			
Resid Factor Selected	<input type="text"/>	0.000000	
Open Space Discount %	<input type="text"/>	0.0000	
LA5 CERTIFICATION			
Public Hearing Held on: Date	<input type="text"/>		
Time	<input type="text"/>		
at	<input type="text"/>		
Adopted on Date	<input type="text"/>		
ENTER EXEMPTION OPTIONS			
If adopting a residential or senior means tested exemption, the Exemption Calculation Worksheet must be uploaded to submit the LA-5.			
RESIDENTIAL EXEMPTION OPTIONS			
Res Exemption%(max35)	<input type="text"/>	30.0000	
You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us			
Total Res Parcel Count	<input type="text"/>	0	
No. Eligible Res Parcels	<input type="text"/>	0.000000	
Total Res Value Exempted	<input type="text"/>	0	
SENIOR MEANS TESTED EXEMPTION OPTIONS			
No. Eligible Res Parcels	<input type="text"/>	0	
Total Res Value Exempted	<input type="text"/>	0	
COMBINED IMPACT OF SENIOR MEANS TESTED AND RESIDENTIAL EXEMPTIONS			
Net Value of 101 Parcels After Combined Exemptions	<input type="text"/>	0	
SMALL COMMERCIAL EXEMPTION			
Com Exemp % (max 10%)	<input type="text"/>	0.0000	
You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us			
No. Eligible Com Parcels	<input type="text"/>	0	
Total Value of Eligible Parcels	<input type="text"/>	0	
TAX RATE OVERRIDE			
Water Sewer Debt Shift	<input type="text"/>	No	
You must use Recap Page1 to view the impact of this levy shift			
Document upload is required ONLY if reporting a Residential or Senior-Means Tested Exemption			
Signature Requirements:			
Board of Assessors: A majority of the Board must sign individually.			
Clerk: The city or town clerk must sign. Proof of posting is no longer required.			
Mayor: Signature is required only in jurisdictions with a mayor. Jurisdictions without a mayor should leave this blank.			

General Laws Chapter 59 §21C(n), allows a city or town transfer the recovery of water and sewer debt service costs from user charges to the property tax levy (see IGR 93-207.) As of Fiscal 2023, only one community uses this option.

Although this option is seldom used and was not previously shown on the LA-5, DLS has added it so any community using this shift can verify that the override is in effect and is part of the Recap calculations.

Please note that the LA-5 Calculated Results were not modified, therefore the results of the debt shift must be viewed on Recap Page 1.

Signatures

Signature Requirements:

Board of Assessors: A majority of the Board must sign individually.

Clerk: The city or town clerk must sign. Proof of posting is no longer required.

Mayor: Signature is required only in jurisdictions with a mayor. Jurisdictions without a mayor should leave this blank.

Current Documents - [upload new documents](#)

Name	Action
No documents to display.	

Signatures

Board of Assessors

We hereby attest that on the hearing date above, we presented all information and data relevant to making a decision on allocating the tax levy including the fiscal effect of the available alternatives at the hearing, and that the residential factor and percentages set forth in this LA-5 were duly adopted in public session on the date stated above.

☐ Check to add signature

Clerk

I hereby attest that notice was given to taxpayers according to the Open Meeting Law and any other local rules, by-laws or ordinances that a public hearing on the issue of adopting the residential factor and tax levy percentages would be held on the date and time stated above. I further attest that a meeting was held in accordance with that notice and that the residential factor and percentages set forth in this LA-5 were so adopted.

☐ Check to add signature

Mayor

I approve of the residential factor and tax rate percentages set forth in this LA-5.

☐ Check to add signature

[Why are my buttons disabled?](#)

Please note the signature requirements:

Assessors: a majority of the board of assessors must individually sign the LA-5 form. Assessors must also be qualified (meet statutory educational requirements) to sign; if a majority of assessors are not qualified, an error message will be displayed at the top of the form.

Clerk: verify the classification hearing information and sign the form. Your signature attests that the meeting was properly posted and no upload is required.

Mayor: signature required in communities with a mayor. If your community does not have a mayor, leave this blank.

“In care of” signatures are not allowed on this form. Each official must sign individually. Contact your city or town clerk or DLS Gateway Support if you need assistance logging into Gateway.

Calculated Results

The Calculated Results tab displays all information needed for the classification hearing in the format used in prior years, with a few modifications:

- All fields are “read only” – data is now entered on the Tax Rate Options tab.
- The Excess Capacity data was moved up to the LA-5 Certification section, under the hearing data. This groups the data used by all communities in the top half of the form, with all exemption information below it.
- “Estimated levy” has been relabeled “Levy (Recap Page 1-lc)” to identify where the value comes from (the Recap form.)

The Print button will print the Calculated Results form in its entirety.

TAX RATE OPTIONS		CALCULATED RESULTS	
LA4 VALUES			
Residential	2,869,394,132	Residential	77.7376
Open Space	0	Open Space	0.0000
Commercial	254,700,578	Commercial	6.9003
Industrial	222,189,327	Industrial	6.0196
Pers Prop	344,842,220	Pers Prop	9.3425
Total	3,691,126,257	Total %	100.0000
FFCV PERCENTS			
Residential	77.7376	Min Res Factor at 150%	85.6811
Open Space	0.0000	Min Res Factor at 175%	78.5216
Commercial	6.9003	Chapter 3	0.0000
Industrial	6.0196	Lowest Historical Res%	59.3317
Pers Prop	9.3425	Prior FY LAS Res Shift%	64.9968
Total %	100.0000	Lowest Res Factor	78.5216
SHIFT OPTIONS			
Levy (Recap Page 1-lc)	70,087,132	Open Space Discount %	0.0000
INPUT OPTIONS			
Resid Factor Selected	0.831000	Open Space Factor	1.00000
Com/Ind/PP Shift	1.59013		
Single Tax Rate	18.99		
SHIFT PERCENTS			
Residential %	64.5999	Residential	15.78
Open Space %	0.0000	Open Space	0.00
Commercial %	10.9724	Commercial	30.19
Industrial %	9.5719	Industrial	30.19
Pers Prop %	14.8558	Pers Prop	30.19
Total %	100.0000		
TAX RATES			
LA5 CERTIFICATION			
Public Hearing Held on: Date	12/5/2022	Time	7:00pm
at	954 MAIN STREET	Adopted on Date	12/5/2022
The LA-5 excess capacity for the current fiscal year is calculated as 14,752,292.75			
The LA-5 excess capacity for the prior fiscal year is calculated as 14,395,877.34			
RESIDENTIAL EXEMPTION OPTIONS & CALCULATIONS (UPLOAD EXEMPTION CALCULATION WORKSHEET)			
Total Residential Value	2,869,394,132	/ Total Res Parcel Count	0
Avg Residential Value	0	X Res Exemption%(max35)	0.0000
No. Eligible Res Parcels	0.000000	Total Res Value Exempted	0
Total Residential Value	2,869,394,132	- Total Res Value Exempted	0
Total Residential Value	2,869,394,132	/ # Eligible Res Parcels	0.000000
= Average Residential Value 0			
= Residential Exemption 0			
= Tot Res Value After Exemption 0			
= Approx. Break-Even Value 0			
SENIOR MEANS TESTED EXEMPTION OPTIONS & CALCULATION (UPLOAD EXEMPTION CALCULATION WORKSHEET)			
No. Eligible Res Parcels	0	Total Res Value Exempted	0
Total Residential Value	2,869,394,132	- Total Res Value Exempted	0
= Total Res Val After Exemption 2,869,394,132			
COMBINED IMPACT OF SENIOR MEANS TESTED AND RESIDENTIAL EXEMPTIONS			
Residential Exemption	0	+ Senior Means Tested Exemption	0
Total Residential Value	2,869,394,132	- Combined Res Value Exempted	0
= Combined Res Value Exempted 0			
= Total Res Val After Exemptions 2,869,394,132			
Net Value of 101 Parcels After Combined Exemptions 0			
SMALL COMMERCIAL EXEMPTION OPTIONS & CALCULATION			
No. Eligible Com Parcels	0	X Total Value of Eligible Parcel	0
Com Exemp % (max 10%)	0.0000	Total Com Value Exempted	0
Tot Com & Indus Value	476,889,905	- Total Com Value Exempted	0
= Com & Ind Val after Exemption 476,889,905			

[Print](#)

Resources

To test tax rate options including exemptions prior to filling out the LA-5, use the Gateway Options Table (Gateway login required): [Mass Dept. of Revenue - DLS Gateway - Options Table \(state.ma.us\)](https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=Analysis.ResExemptionCalc)

The impact of a residential exemption can also be tested using DLS's Residential Exemption Calculator: <https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=Analysis.ResExemptionCalc>

The impact of a Proposition 2 ½ referendum vote can be tested using this calculator: <https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=Analysis.TaxImpactCalc>

Other tools and templates: <https://www.mass.gov/info-details/municipal-finance-tools-and-templates>

[Property Tax-related reports from the DLS Databank](#)

[DLS Staff Directory](#)

Email [DLS Gateway Support](#) for assistance