



May 18th, 2023



## Highly Recommended: Evolving Government Structures

### In this edition:

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Evolving Government  
Structures**
- **Attention Clerks!**
- **FY2023 Sewer Rate Relief  
Awards**

### Important Dates & Information

#### DLS Survey: Financial Forecasting in Your Community

The Division of Local Services requests your assistance with a short survey regarding your municipality's experience with financial forecasting, including the use of our [Financial Forecasting Template](#) and the related [Instructions](#) on the [DLS website](#). Your feedback will help us improve the services and tools we provide to all communities. The survey can be filled out anonymously and will take approximately three minutes to complete. We greatly appreciate your participation.

To view the survey, please click [here](#). Thank you!

#### FY2024 Preliminary Cherry Sheet Estimates

On Tuesday May 9th the Senate Ways & Means Committee (SWM) 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

### 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.*

As municipal governments evolve, communities should periodically review their governmental structure and departmental operations.

Changes to the authorities vested in chief administrative position, the size of the select board, consolidating department operations like public works, or moving from elected-to-appointed officials are often part of such studies. Below are several recent examples highlighting such changes to local government structures:

- **Charter** – A charter creates a framework for how the whole government is organized, who is appointed or elected, and dictates all reporting structures. The operation is then further defined with a mixture of ordinances or bylaws. Traditionally, adopting or changing a charter is accomplished by a charter commission ([MGL 43B](#)). Recently, Framingham shifted to a mayor-council structure (2018) and North Attleborough (2019) adopted its first charter establishing a manager-council government. Some communities have established

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 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](mailto:databank@dor.state.ma.us).

### **New Informational Guidelines Releases (IGRs)**

The Division of Local Services Municipal Finance Law Bureau and Bureau of Local Assessment have issued nine new Informational Guidelines Releases (IGRs).

**IGRs 2023-1 through 2023-4**, respectively, explain the procedures and tax billing requirements for quarterly tax billing and payment systems, regular semi-annual payment systems, semi-annual tax billing and payment systems with optional preliminary bills and semi-annual tax billing and payment systems with annual preliminary bills.

[IGR 2023-1: FISCAL YEAR 2024 TAX BILLS QUARTERLY PAYMENT SYSTEM](#)

[IGR 2023-2 "FISCAL YEAR 2024 TAX BILLS SEMI-ANNUAL PAYMENT SYSTEM – ANNUAL PRELIMINARY BILLS](#)

[IGR 2023-3: FISCAL YEAR 2024 TAX BILLS SEMI-ANNUAL PAYMENT SYSTEM](#)

[IGR 2023-4: FISCAL YEAR 2024 TAX BILLS SEMI-ANNUAL PAYMENT SYSTEM – OPTIONAL PRELIMINARY BILLS](#)

**IGR 2023-5** informs local officials that FY2024 deductions from gross receipts for Clause 41s senior

original charters by special legislation, including Brewster ([c. 396 Acts of 2022](#)) and Plainville ([c. 310 Acts of 2020](#)), while others amend their charters by special act.

- **Chief Administrative Position** – In the face of growing complexities in government, most towns have hired a chief administrative officer. Currently, 254 of 292 towns, or 87%, have a professional position with job titles including town administrator, town manager, chief administrative officer, executive director, or general manager. Responsibilities typically include supervising daily operations, budgetary & financial oversight, and personnel administration. As a matter of best practice, the chief administrative officer position should be codified in bylaw at a minimum, whereas a special act or charter is required for delegating statutory responsibilities and greater degrees of authority such as hiring and firing staff and signing the warrant. Examples include Tyngsborough's town manager position ([c. 342 Acts of 2022](#)) and Berlin's selectmen-town administrator form of government ([c. 384 Acts of 2018](#)).
- **Select Board Membership Size** – Currently, there is an equal balance between traditional three-member boards and larger boards. However, larger boards can offer broader representation of viewpoints reduces risks of dominating biases, and open meeting law violations. Towns that recently increased the select board size include Northfield ([c. 136 Acts 2019](#)) and Arlington ([c. 434 Acts 2018](#)).
- **Consolidated Departments** – As a matter of best practice, DLS recommends combining or consolidating staff and operations that have parallel responsibilities. These new departments enable the community to coordinate core functions, enable better coverage for peak workloads and employee absences, collaborate on long term planning, use resources effectively, and provide competitive edge in recruiting and maintaining well-qualified managers. Recent consolidations include Dennis's municipal finance department, Cheshire's treasurer/collector (annual town

personal exemption increased by 8.7% over FY2023.

#### [IGR 2023-5: SOCIAL SECURITY DEDUCTION FOR FISCAL YEAR 2024](#)

**IGR 2023-6** informs local officials that 6.5% is the (1) maximum local option cost-of-living-adjustment (COLA) increase in Cl. 17 (surviving spouse/minor & elderly) exemption amount; (2) optional COLA applied to increased asset limit of Cl. 17s exemptions; (3) optional COLA applied to increase income & asset limits of Cl. 41s senior exemptions.

#### [IGR 2023-6: OPTIONAL COST OF LIVING ADJUSTMENT FOR FISCAL YEAR 2024 EXEMPTIONS](#)

**IGR 2023-7** informs local officials of a calendar 2023 6.5% increase in the maximum valuation for parcels qualifying for land of low value foreclosure procedure to a new maximum of \$26,417.

#### [IGR 2023-7: CALENDAR YEAR 2023 ADJUSTMENT IN LAND OF LOW VALUE FORECLOSURE VALUATION LIMIT](#)

**IGR 2023-8** provides combined guidelines for annual determination of property assessments for certification and interim years, classification of property according to usage class, calculation of the minimum residential factor and allocation of the tax levy among the property classes for Fiscal Year 2024.

#### [IGR-2023-8 – FISCAL YEAR 2024 GUIDELINES FOR ANNUAL ASSESSMENT AND ALLOCATION OF TAX LEVY](#)

**IGR 2023-9** describes procedures and forms for reporting tax base growth and adjusting levy limits for FY2024.

#### [IGR-2023-9 – FISCAL YEAR 2024 GUIDELINES FOR DETERMINING ANNUAL LEVY LIMIT INCREASE FOR TAX BASE GROWTH](#)

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

### **OSD: MASSBUYS EXPO 2023 One Month Away!**

The MASSBUYS EXPO, hosted by the Operational Services Division (OSD), is taking place June 7, 2023, at the Hynes Convention Center. [Register here.](#)

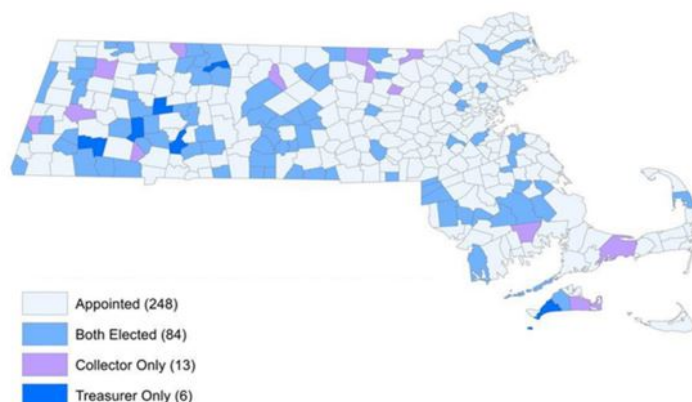
This year, OSD has prepared a full day of activities on and off the Expo

election May 2022), Rehoboth's treasurer/collector ([c. 101 Acts of 2021](#)), and Plainville's department of public works ([c. 3 Acts of 2016](#)).

- Elected-to-Appointed Officials – As municipal positions grow in responsibility and required skillset, communities are turning to appointed positions to attract a wider pool of candidates with strong credentials and relevant professional experience. Converting an elected role also provides the opportunity to define job requirements and reporting structure, specifying clear expectations of the position and its relationship with management and other team members.

Over the years, various officials have been changed to appointed and/or elected boards were abolished with the oversight shifted to the select board. Examples include Groton's town clerk ([c. 41 Acts of 2022](#)), Medway's assessors ([c. 61 Acts of 2020](#)), and Hardwick's sewer commission ([c. 372 Acts of 2022](#)). The most common change is to the positions of treasurer and collector because these positions require extensive knowledge and are essential members of the community's financial management team. As seen in the 2014 and 2023 maps, the appointment of both the treasurer and collector has increased from 248 communities in 2014 to 308 to date, or a 24% increase.

**Treasurers and Collectors 2014**



floor, and buyers are encouraged to plan ahead to make the most of the day. Traditionally, MASSBUYS is the largest business-to-government event in the Commonwealth. [Workshops](#) are filling up fast, so register today to ensure that your spot is secured in your preferred workshops and activities throughout the day. Registration is free for attendees.

Watch our brief [video](#) to learn more! We hope to see you there!

### 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](mailto:bladata@dor.state.ma.us).

### OSD Climate Action Survey: Meeting Your Electric Vehicle Needs

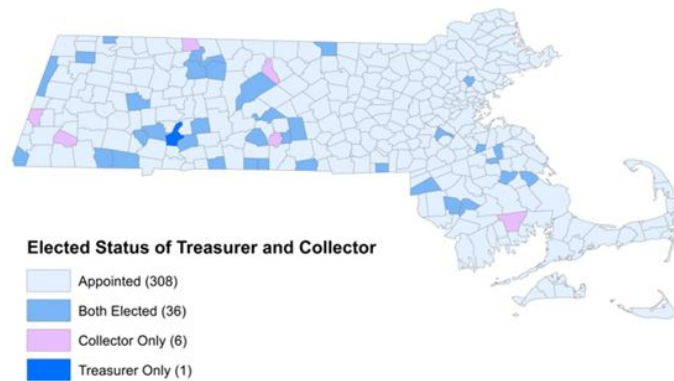
The Operational Services Division consistently reviews the marketplace, buyer purchasing trends, and our Statewide Contract portfolio to determine if there are gaps in our offerings. The Local Government Enablement team at OSD is reaching out to our municipal partners to understand your goals with respect 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](#)

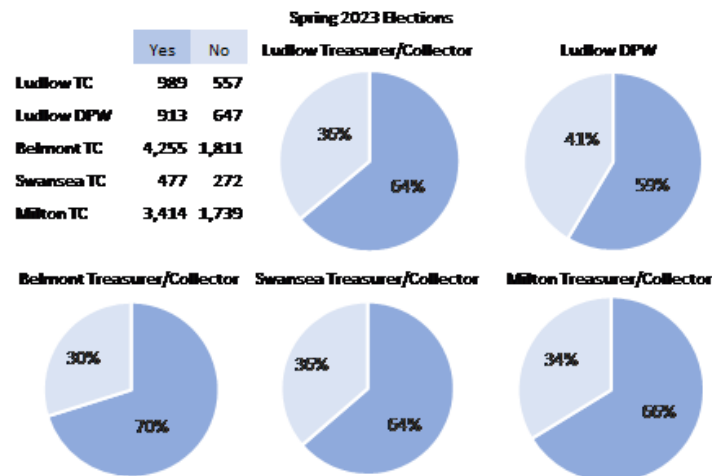
### Latest Issue of *Buy the Way* Now Available

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

### Treasures and Collectors 2023



Just since the end of March, four communities posed government structural changes to voters. Ludlow voters approved two questions on the annual town election ballot, including having the select board act as the board of public works and converting the elected collector and treasurer roles into a combined, appointed position. In accordance with [MGL Chapter 41, Section 1B](#), Belmont, Swansea, and Milton voters also approved the conversion of the elected treasurer/collector to an appointed position at the annual election. Pending state approval of a recent home rule petition, Westwood will also operate with an appointed combined treasurer/collector.



DLS encourages communities to periodically review their governmental structures and how they are organized. The ever-increasing complexities of municipal government and finances, along with community demand for accountability and professionalism, make it progressively more important for cities and towns to reflect on ways to improve their operations and efficiencies.

(OSD).

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

### **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.

To do this, we suggest that the community appoint a government study committee to evaluate the current structure. As a matter of best practice, the committee should be made up of individuals with varying backgrounds, who will approach the study as an open fact-finding mission without any predetermined agenda. They should interview committees and departments, survey residents, and investigate other community and organizational structures and the means by which they were constructed and adopted. Through this process, the committee would find what works well, what is worth preserving, and where changes should occur. At the completion of its review, the committee would report its recommended findings for adoption.

## **Attention Clerks!**

### **Data Analytics and Resources Bureau**

It's election and town meeting season and we thought it would be a good time to remind municipal clerks about processes regarding Proposition 2 ½ ballot questions, local option tax adoptions and updates to the Local Officials Directory in [DLS Gateway](#).

### **Submitting Prop 2 ½ Votes Using DLS Gateway**

Clerks should enter votes directly into the DLS Gateway application. Last fall, DLS announced this change to Gateway and hosted an instructional webinar to explain the new procedure. View the webinar on the DLS YouTube channel or click [here](#).

All clerks were given the Gateway rights for all five vote forms: Debt Exclusion, Override, Underride, Capital Exclusion and Stabilization Fund. The process is as follows:

- 1.) Enter the vote data in the appropriate form.
- 2.) Upload a copy of the specimen ballot including the number of Yes and No votes
- 3.) Sign and submit the form.

If the current year tax rate has been approved, you must select the



## 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 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](#)

next fiscal before entering in the votes. DLS Databank staff will review the submission and contact you if necessary. If all required information has been submitted, we'll approve the form and the information will pass automatically to the associated tax rate forms. Please enter all votes – both wins and losses. Although losses don't impact a community's tax rate, DLS uses this data to produce the [Proposition 2 ½ analytics](#) available on the DLS website.

## Local Option Statutes

Municipalities may adopt certain local option statutes that will impact the assessment of local property taxes or account differently for certain funds. A list of all notifications of acceptance can be found on the DLS website by clicking [here](#). There are different forms of local option adoptions and the impact they have on the community.

- **Local option excise taxes** for meals, rooms and cannabis or the short-term rental community impact fee. Notification must be made within 48 hours of the approval vote by the local legislative body. Guidance on adopting these excise taxes can be found [here](#).
- **Community Preservation Act (CPA local surcharge)** helps communities preserve open space and historic sites, create affordable housing and develop outdoor recreational facilities. The local surcharge is matched by the state (subject to available funds). ([Notification of acceptance form](#), [IGR 2019-14 Community Preservation Fund](#) and [CPA inventory database](#).) Notification of acceptance, ballot question and results should be emailed to [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us). We suggest sending this information within two weeks of the election to ensure timely addition to our database.
- **Optional clause under Chapter 59, section 5** for property tax exemptions granted to disabled veterans, surviving spouses, blind persons and senior citizens. Notifications of acceptance are available [here](#) and [options adopted](#) by all communities. Notification of acceptance forms should be

[apply!](#) For questions or additional information, please reach out via email at [eichen@masstech.org](mailto: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](#)



emailed to [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us). We suggest sending this information in within two weeks of the local action to ensure timely addition to our database.

- **Options impacting property taxes** - A municipality may adopt certain local option statutes that will impact the assessment of local property taxes. Here you will find Notification of Acceptance [forms](#) and [list of adoptions](#) for all communities. Notification of acceptance should be emailed to [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us). We suggest sending this information in within two weeks of the local action to ensure timely addition to our database.

### Local Officials Directory

Clerks are tasked with maintaining and updating the DLS Local Officials directory. With accurate information in the directory, DLS can disseminate notices, certifications, and other information to the appropriate individuals. As the local Gateway account administrator, clerks have permissions to create user accounts for members of the local government, like the financial management team. Clerks also annually certify assessing personnel in Gateway. On our website, we have guides for both updating the [Local Officials Directory](#) and the role of a [Gateway administrator](#).

If you need assistance, please contact the Data Analytics and Resources Bureau at [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us) or [dlsgateway@dor.state.ma.us](mailto:dlsgateway@dor.state.ma.us).

## FY2023 Sewer Rate Relief Awards

**Tony Rassias - Deputy Director of Accounts**

For FY2023, the Division of Local Services (DLS) has distributed Sewer Rate Relief awards from the Commonwealth Sewer Rate Relief Fund, established in 1993 under the provisions of Massachusetts General Laws c. 29, §2Z.

This year, funds totaling \$1.5 million were awarded to 49

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-2022-7 in October of 2022. November 4, 2022 was stipulated as the requested date for submission of completed applications. Applications were processed by DLS and the Department of Environmental Protection (MassDEP). DLS through the Bureau of Accounts (BOA) processed the application in consultation with DEP; BOA examined debt schedules for prior-approved and/or new projects and determined debt service eligibility while DEP confirmed if a new project and/or prior approved project has not participated in the Massachusetts State Revolving Fund loan program administered by MassDEP and the Massachusetts Clean Water Trust (MCWT).

Projects receiving state grants are ineligible and certain other projects have their eligibility defined in §2Z. 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 FY2023, applications listing 342 project loans and debt service were approved and grants were awarded to the Massachusetts Water Resources Authority (MWRA) (\$1,187,297), three local water and sewer commissions (\$65,933), two sewer districts (\$11,538), and 43 cities and towns (\$235,232).

Since FY94, the sewer rate relief program has distributed over \$505 million to governmental entities throughout Massachusetts. The program's sole source of funding is from an annual appropriation in the State budget. Except for fiscal years when the program was unfunded, the appropriation has ranged from a high of \$58,600,000 in FY2002 to a low of \$500,000 in FY2012 and FY2017. To learn more about the program, [click here](#). FY2023 award recipients can be seen [here](#).



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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](#).

To unsubscribe to *City & Town* and all DLS alerts, email [dls\\_alerts@dor.state.ma.us](mailto:dls_alerts@dor.state.ma.us).

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