

CHAPTER 0 INTRODUCTION MODULE

COURSE 101 Assessment Administration: Law, Procedures and Valuation

COURSE OBJECTIVES

1. Provide recently elected or appointed assessors with a basic understanding of their roles as municipal finance officers and encourage teamwork within municipal government.
2. Provide participants with a basic understanding of important assessment administration concepts including property ownership, mass appraisal, certification standards, Proposition 2½, property tax classification, the tax rate setting process, personal property, abatements, exemptions and motor vehicle excise.
3. Acquaint participants with the role of the Division of Local Services and additional resources available from the Division and other agencies to assist them in carrying out their duties.

CHAPTER 0 INTRODUCTION MODULE TOPICS AND OBJECTIVES

A. TOPICS

1. Duties of assessors and the role of the Division of Local Services of the Department of Revenue in assessment administration.
2. Principles of four laws that regulate how public officials, including assessors, conduct public business

B. OBJECTIVES

1. Participants will understand that assessors are municipal finance and public officials who act within a legal framework that governs assessment administration and overall operations.
2. Participants will understand the assessors' duties and interactions with other local officials and the Division of Local Services.

CHAPTER 0

INTRODUCTION MODULE

1.0 DIVISION OF LOCAL SERVICES

1.1 Mission

The Division of Local Services (DLS) within the Massachusetts Department of Revenue (DOR) provides oversight of and technical assistance to cities and towns in achieving fair and equitable property taxation and efficient fiscal management. The Division's technical assistance includes training and educational programs for local officials in the areas of municipal taxation and finance.

1.2 Department of Revenue's Role

1.2.1 Supervise Local Taxation and Finance

DLS within the Department of Revenue (DOR) administers and enforces all laws relating to the valuation, classification and taxation of property by communities.¹ It may inspect the work of the assessors and may require certain reports.² To provide assistance to local assessors in carrying out their various functions, DLS prepares, issues and periodically revises guidelines and provides training.³

1.2.2 Establish Assessment Administration Standards and Prescribe Forms

DLS sets minimum standards for assessment performance.⁴ These standards may apply to valuation methods, records, tax maps and assessor and assessing staff qualifications. It also prescribes the content of tax bills, abatement and exemption applications and various other forms used in assessment administration.⁵

1.2.3 Certify Local Assessments

DLS through the Bureau of Local Assessment (BLA), reviews local assessing practices every five years and certifies that the assessments reflect fair cash value.⁶

1.2.4 Determine Proposition 2½ Levy Limit and Certify Tax Rate

DLS calculates each community's levy limit under Proposition 2½,⁷ approves the community's annual tax rate and ensures that the tax levy fixed by that rate reflects a balanced budget within the limit.

1.3 Organization

DLS is headed by a Senior Deputy Commissioner and consists of six operational and support bureaus or units. Chart 1 shows the current organization of DLS, including contact persons, phone numbers and web address.

DLS provides community advisors to assist local finance officers. Each city and town has one representative from the Bureau of Accounts (BOA) and one from the Bureau of Local Assessment (BLA). BLA representatives work with assessors during their five year certification and other valuation programs and BOA representatives work with assessors during the tax rate setting process.

2.0 COURSE 101

2.1 Qualification of Assessors

Course 101, Assessment Administration: Law, Procedures and Valuation, is the basic training program DLS provides for local assessors. Assessors, and their staff with valuation responsibilities, must complete Course 101 within two years of their original election or appointment.⁸ Participants are awarded a certificate upon successful completion of the course.

Assessors who do not meet these minimum standards are not qualified to perform the statutory duties of their office.

2.2 Course Modules and Learning Assessments

The course consists of 10 modules. Participants must complete all modules and pass the associated learning assessments in order to receive credit for completing the course.

2.3 Materials

The instructional materials for the course can be accessed in each module. They are also found on the DLS website under "[DLS Training Programs](#)."

2.3.1 Handbook

This handbook contains chapters that complement each of the on-line course modules and that include:

- Module topics and objectives.
- Module material.
- Tables or charts referenced in the material.
- Additional resources available from DLS on the topic.

2.3.2 Supplemental Materials

Course 101 instructional materials also include DLS publications that supplement the information contained in the handbook. These reference guides generally provide more detailed information about module topics and are found on the [DLS website](#).

3.0 ASSESSORS AS MUNICIPAL FINANCE OFFICERS

3.1 Team Management

Many issues facing municipal governments transcend the traditional boundaries and responsibilities of any single department or board. Because there is constant competition for budget dollars, it is essential that municipal officers work together to achieve sound financial policies and fiscal stability.

3.1.1 Duties and Responsibilities of Other Officials

All municipal officials should understand the duties and responsibilities of other officials and how these duties relate to their own.

3.1.2 Communication

Officials should (1) communicate frequently, in person and by report, concerning ongoing financial activities, (2) maintain deadlines and other commitments and (3) provide timely information regarding areas of mutual concern.

3.1.3 Financial Team

The Division of Local Services (DLS) emphasizes the importance of a “financial team” approach to sharing information and resources and to developing and implementing joint solutions throughout the annual budget process and fiscal cycle.

A municipality’s financial team should include the mayor in a city, and a representative from the board of selectmen and the finance committee in a town. Although membership may vary depending on particular issues, the team should also include the assessors, collector, treasurer and accounting officer.

3.2 Assessors’ Duties

3.2.1 Overview

Assessors are responsible for assessing property taxes, the major source of revenue for most communities, as well as miscellaneous excise taxes assessed in lieu of personal property taxes, such as the motor vehicle, boat and farm animal excises. Assessors also play a key role in the collection of special assessments and betterments and certain delinquent municipal charges.

3.2.2 Value Property

Assessors must value all real and personal property within their communities as of January 1 each year. They may perform this work with their own staffs or they may hire professional appraisal firms. By law, assessed valuations are based on “fair cash value,”⁹ the amount a willing buyer would pay a willing seller on the open market.¹⁰ See Chapter 2. The fair cash value standard protects the property owner's constitutional

right to pay only his or her fair share of the tax burden.¹¹ The valuations are used to fairly allocate the taxes needed to fund each year's budget among the community's taxpayers.

The Department of Revenue (DOR) reviews a community's values every five years and certifies they reflect current fair cash values.¹² Assessed valuations in the intervening four years must also reflect current market value, but they are not certified by DOR.

3.2.3 Determine Tax Base Growth

Assessors calculate the annual "new growth" increase in the community's levy limit under Proposition 2½ and obtain certification of the amount by DLS.¹³ Proposition 2½ provides cities and towns with annual increases in their levy limits of 2.5 percent plus "new growth." New growth is an additional amount based on the assessed value of new construction and other growth in the tax base that is not the result of property revaluation. See Chapter 3.

3.2.4 Set the Tax Rate

Assessors set the annual tax levy and tax rate each year for their city or town, and any water, fire, light or improvement districts in the municipality, by submitting the tax rate recapitulation (recap) to DLS for approval.¹⁴ The recap displays the year's budgeted expenditures and revenues and establishes the amount that must be levied in property taxes to have a balanced budget. Recap preparation requires coordination and cooperation among various officials. See Chapter 5.

3.2.5 Assess Taxes

After the tax rate is approved, the assessors prepare the annual valuation and tax list or roll and commit the list to the collector with a warrant.¹⁵ The commitment fixes the tax liability of each taxpayer listed and the warrant authorizes the collector to collect the taxes. The list also contains a statement by the assessors signed under oath that they have assessed all taxable property at fair cash value.¹⁶ A notice of commitment is also given to the accounting officer.¹⁷ The collector and treasurer must be bonded before the assessors can make the commitment.¹⁸

3.2.6 Abate and Exempt Taxes

Assessors act on abatement applications filed by taxpayers disputing property valuations and seeking reductions in tax bills.¹⁹ Taxpayers can file if they believe their property is over-assessed, is not assessed fairly in comparison to other properties or is not classified correctly. If the assessors do not grant the desired abatement, the taxpayer can appeal to the state Appellate Tax Board (ATB) or county commissioners. See Chapter 6.

Assessors also act on applications for full or partial property tax exemptions allowed by state law for certain types of property, such as churches and charities, or persons, such as disabled veterans, blind persons and seniors. Exemptions for persons require an annual application and the assessors must grant the exemption if the applicant meets all of the qualifications set out in the law. The state reimburses local communities for a portion of most of the personal exemptions. The assessors are responsible for filing the forms necessary for reimbursement with DOR. See Chapter 7.

3.2.7 Overseer Overlay Account

Assessors determine the amount, if any, to add to the reserve to fund anticipated property tax abatements and exemptions when they set the tax rate each year.²⁰ The assessors determine whether a surplus exists in the account, known as the overlay, *i.e.*, whether the overlay balance exceeds the potential liability for abatements. If the assessors determine any surplus exists, they notify the accounting officer to transfer the surplus to an overlay reserve. The monies are then available for appropriation for any purpose until the end of the fiscal year. If the chief executive of the community makes a written request, the assessors must certify within 10 days whether any surplus is available to transfer. Assessors have the final authority to determine how much to retain in the overlay and to decide when and if to transfer monies to overlay surplus. (For more information on the overlay and overlay surplus, please see IGR 2017-23 found in the [DLSE Library](#) – search under “Product Types” – IGR.)

3.2.8 Commit Original and Apportioned Betterments and Special Assessments

Assessors initiate the collection of betterments and special assessments, which are special taxes assessed to pay for the construction of public improvements, such as water and sewer systems. The community assesses each parcel that benefits from the improvement a proportionate share of the cost.

The selectmen, water or sewer commissioners, or other board in charge of the improvement project determine the assessment amount for each property and certify the amounts to the assessors. Assessors then commit the betterments or special assessments to the tax collector, who sends out the bills.²¹ The property owner can pay in full or in yearly installments for up to 20 years.²² If the taxpayer chooses to pay over time, the assessors add one year’s apportionment of the principal, with interest on the unpaid balance, to the tax assessed and committed for the property each year until all of the betterment has been billed and repaid. The board or officer that assessed the betterment, not the assessors, grants abatements.

3.2.9 Commit Delinquent Municipal Charges

Assessors initiate the collection of overdue municipal charges secured by liens on a property by adding them to the annual property tax commitment. Adding them to the tax allows the collector to collect the charges through the tax title process if they remain unpaid.

Liens are most commonly found for outstanding water user charges,²³ sewer user charges,²⁴ municipal light charges,²⁵ trash fees²⁶ and demolition charges²⁷. The billing department or collector certifies the amounts to be added each year to the assessors. The board or officer that assessed the charge, not the assessors, grants abatements.

3.2.10 Assess and Administer Excises

Assessors administer the local excise taxes assessed in lieu of personal property taxes on motor vehicles, boats and farm animals. This process involves annual activities similar to those for assessing property taxes, including:

- Preparing a tax list.
- Committing the list to the collector with a warrant to initiate the billing process.
- Granting abatements and exemptions after billing, as appropriate.

3.3 Interaction with Local Financial Officials

3.3.1 Annual Budget Process

The municipal budget represents the annual financial plan of a city or town. It establishes the revenues expected to be available during the fiscal year and defines service priorities and goals within those resources.

Adopting and implementing the annual budget is fundamental to the ability of local government to perform its vital functions, such as education and public safety. The level at which those services are delivered derives from the priorities and goals set forth in the budget.

The budget process is continuous and overlaps with the next cycle, from monitoring and implementing the current budget to using that information to plan for the next year's budget. Teamwork among community executives, budget and finance officials and department heads is essential to informed and timely decision-making.

3.3.2 Assessors' Role in Budget Development

3.3.2.1 Revenue Estimates

During the preparation of the budget, assessors provide budget officials with an estimate of the new growth increase in the community's Proposition 2 ½ levy limit so that a preliminary limit can be calculated and a revenue estimate established.

3.3.2.2 Expenditure Budgets

As department heads, assessors also provide a budget request for personnel, contractual services and other items. They estimate the amount needed to fund the overlay account, including any deficits in the overlay account that must be funded in the current year.

3.3.3 Assessors' Role in Budget Implementation

The assessors' primary role is to ensure property tax bills are issued on schedule. This requires that they complete property tax assessments on time and coordinate setting the tax rate with other officials. Late issued bills might require the treasurer to borrow for cash flow purposes, adding an unplanned expense for the community.

3.3.3.1 Tax Rate Preparation

Setting the rate requires assessors to gather information from the accounting officer, clerk, and treasurer. In addition, the selectmen, or city council and mayor, must make certain tax policy decisions under the classification law. See Chapter 4.

3.3.3.2 Tax Rate Timetable

Early on, the financial team should develop a realistic timetable for all actions necessary for timely tax bills. Officials should plan for additional time in certification years or in years during which the assessors' or collector's office is changing computer systems or vendors. The team should use as a guide the target dates suggested by DLS for certification of values and submission of the tax rate. See Chapter 5, Table 2. Assessors and members of the financial team should meet periodically to review the tax rate status.

4 ASSESSORS AS PUBLIC OFFICERS

4.1 The Conflict of Interest Law

4.1.1 Minimum Ethical Standards

The Conflict of Interest Law establishes minimum standards of ethical conduct for governmental employees.²⁸ It applies to all state, county and municipal officials and employees, whether elected or appointed, full or part-time, paid or unpaid. Certain employees who are unpaid or part-time can be designated special municipal employees, which means some provisions of the law apply less restrictively.

4.1.2 Activities Covered

The law generally restricts activities that occur (1) on the job, (2) after hours and (3) following government employment. There is also a general code of conduct standard.

4.1.2.1 On the Job

On the job provisions restrict public employees from using their positions to obtain special privileges or to give the impression they can be influenced. Municipal employees may not:

- Receive anything of value for performing their jobs.
- Accept gifts from anyone with whom they have official dealings.
- Appoint, promote or supervise relatives.
- Take actions that affect their financial interests or the interests of their immediate family or “after hours” employers, including any business or non-profit organization in which they are an officer, director, partner or trustee.

Example

Assessors cannot participate in valuing, or granting abatements for, property owned by, or abutting or nearby property owned by, themselves, close family members or businesses or organizations in which they have an interest or financial stake.

4.1.2.2 After Hours

After hours restrictions limit an employee’s ability to (1) enter into municipal contracts, (2) hold multiple positions or (2) disclose confidential information gained during the job.

Generally, a municipal employee cannot hold more than one paid position with the municipality or enter into contracts with it, but there are numerous exceptions particularly for elected officials and those holding positions designed “special municipal employee.”

4.1.2.3 After Government Employment

There are limits on lobbying and other activities by former government employees that involve their previous jobs and agencies in order to prevent the misuse of government connections.

4.1.2.4 Code of Conduct

Municipal employees may not take any action that gives the appearance of impropriety.

4.1.3 Enforcement

The State Ethics Commission is responsible for the interpretation and civil enforcement of the Conflict of Interest Law.

The Commission publishes a summary of the Conflict of Interest Law for state, county, and municipal employees on its website and provides it to employees within 30 days of employment and on an annual basis. Employees must acknowledge receipt of these summaries. Municipal employees receive the summary from and return their acknowledgements to their city or town clerk. The Commission also provides on-line training for public employees that must be completed within 30 days of employment and again every two years.

Municipal officers should obtain a formal opinion through their town counsel or city solicitor about whether a proposed activity would violate the Conflict of Interest Law before engaging in that activity. An employee with a potential conflict bears the legal responsibility to obtain an opinion and avoid the conflict.

Additional information can be obtained from the Commission. It is located at 1 Ashburton Place, Rm. 619, Boston, MA 02108. Its telephone number is (617) 371-9500 and its webpage is www.mass.gov/ethics.

4.2 Procurement

The Uniform Procurement Act establishes standardized procedures for public officials to follow when buying or contracting for supplies, equipment, services and real property.²⁹ It also governs the disposition of surplus supplies, equipment and real property. Certain types of contracts are exempt from these procedures.

4.2.1 Application

The Uniform Procurement Act applies to cities, towns, counties, special purpose districts, regional school districts and local authorities, such as housing and redevelopment authorities.

4.2.2 Purpose

The purpose of the Uniform Procurement Act is to (1) ensure competitive contracts, (2) save taxpayer money and (3) promote integrity and public confidence in government.

4.2.3 Enforcement

The Office of the Inspector General (IG) is responsible for interpreting and enforcing the Uniform Procurement Act. Assessors can obtain additional information about these procurement procedures from the IG's office, 1 Ashburton Place, Rm. 1311, Boston, MA 02108. The IG's phone number is (617) 727-9140 and its web page is www.mass.gov/ig.

4.3 Open Meeting Law

The Open Meeting Law provides public access to the decision-making processes of government and promotes accountability in public officials. It applies to state, county and local governmental bodies.³⁰

4.3.1 **Open Meetings**

All meetings of governmental bodies must be open to the public. Governmental bodies include boards, commissions, committees or subcommittees of a municipality.

A meeting is a deliberation by a public body with respect to any matter within the body's jurisdiction. There are some exceptions, including on-site inspections or chance or social meetings as long as the members do not deliberate.

4.3.2 **Meeting Notice**

Except in cases of emergency, the officer in charge of calling a meeting must file a notice of every meeting with the municipal clerk, and post the notice, at least 48 hours before the meeting takes place. Saturdays, Sundays and legal holidays are excluded from the 48 hours. Emergencies are sudden, generally unexpected occurrences or circumstances demanding immediate action and related directly to the responsibilities of the governmental body convening the meeting.

4.3.3 **Executive Session**

A governmental body may meet privately, in "executive session" to discuss sensitive issues. Executive sessions are limited to these purposes:

- *To discuss the reputation, character, physical condition or mental health, rather than the professional competence, of an individual.*
- *To consider the discipline or dismissal of, or to hear complaints or charges brought against a public officer, employee, staff member or individual.*
- *To discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the government's bargaining or litigating position. Also, to conduct strategy sessions in preparation for negotiations with non-union personnel; to conduct collective bargaining sessions and contract negotiations with non-union personnel.*
- *To discuss the deployment of security personnel or devices, e.g., a "sting operation."*
- *To investigate charges of criminal misconduct or to discuss the filing of criminal complaints.*
- *To consider the purchase, exchange, taking, lease or value of real property if the chair declares that a public discussion may have a detrimental effect on the negotiating position of the governmental body.*
- *To comply with the provisions of any general or special law or federal grant-in-aid requirements (general privacy).*
- *To hold an initial screening (including interviews if they are part of the initial screening process) of candidates for employment if*

the chair declares that an open meeting would have a detrimental effect in obtaining qualified candidates.

- *To meet with a mediator regarding any litigation or decision.*
- *To discuss trade secrets or confidential, competitively-sensitive or other proprietary information provided in the course of activities conducted by a governmental body in connection with certain of its activities as an energy supplier or distributor.*

4.3.4 Meeting Minutes

A governmental body must maintain accurate minutes of its meetings, including executive sessions, and include the members present, the nature and content of the overall discussion, a list of documents and other exhibits used at the meeting and all votes taken.

4.3.5 Enforcement

The Attorney General is responsible for interpreting and enforcing the Open Meeting Law. Three or more voters may also bring a civil action in court. The court can invalidate actions taken at the meeting if it finds significant violations.

4.3.6 Additional Information

For more information or opinions about the Open Meeting Law, assessors should consult their municipal counsel or the Division of Open Government in the Office of the Attorney General. The Attorney General has prepared general guideline, frequently asked questions, check lists and other material on the Open Meeting Law, which can be obtained by calling (617) 727-2200 or visiting the web at www.mass.gov/ago/government-resources/open-meeting-law.

4.4 Public Records Law

Public records are broadly defined to include all documentary materials or data, regardless of physical form or characteristics made or received by state, county and municipal officers or employee, unless the record falls within a specific exemption.³¹ The public has a right of access to a public record.³²

Most records generated by the assessors are public records, including property record files, valuation books, lists of granted abatements and exemptions, and minutes of board meetings. Records received by assessors but originating elsewhere, such as copies of deeds sent from the registry of deeds, are also public records of the assessors.

Some assessors' records, however, are specifically exempt from disclosure by statute. These generally include documents submitted by taxpayers that may contain private information about financial matters or property holdings. Exempt records include:

- Abatement and exemption applications.³³

- Personal property schedules submitted with Forms of List.³⁴
- Pre-assessment and abatement information requests, such as income and expense statements.³⁵
- Appraisal reports prepared for Appellate Tax Board appeals.³⁶

Assessors should become familiar with the policies and procedures adopted by their municipality regarding the handling of requests for records to ensure compliance with the law, including its deadlines for responses and for production of public records.

The Supervisor of Public Records in the Office of the Secretary of State is responsible for the interpretation and enforcement of the public records law. For further information about the public records law, assessors should contact their municipality's records access officer, municipal counsel or the Supervisor of Public Records. The Supervisor's office is located at 1 Ashburton Place, 17th floor, Boston, MA 02108. The telephone number (617) 727-2832 and its web page is <http://www.sec.state.ma.us/pre/preidx.htm>.

¹ G.L. c. 58, §§ 1A, 4-4C.

² G.L. c. 58, § 1A.

³ G.L. c. 58, § 3.

⁴ G.L. c. 58, § 1.

⁵ G.L. c. 58, § 31.

⁶ G.L. c. 40, § 56; c. 58, § 1A; c. 59, § 2A (c).

⁷ G.L. c. 59, § 21D.

⁸ G.L. c. 58, §§ 1 and 3; G.L. c. 59, § 21B.

⁹ G.L. c. 59, §§ 2A and 38.

¹⁰ *Boston Gas Company v. Assessors of Boston*, 334 Mass. 549 (1956).

¹¹ Mass. Const. Pt. II, c. 1, § 1, art. 4; Pt. I Declaration of Rights, art. 10.

¹² G.L. c. 40, § 56.

¹³ G.L. c. 59, § 21C(f).

¹⁴ G.L. c. 59, §§ 21 and 23.

¹⁵ G.L. c. 59, §§ 43 and 53.

¹⁶ G.L. c. 59, § 52.

¹⁷ G.L. c. 59, § 23A.

¹⁸ G.L. c. 59, § 53.

¹⁹ G.L. c. 59, § 59.

²⁰ G.L. c. 59, § 25.

²¹ G.L. c. 80, § 4.

²² G.L. c. 80, § 13.

²³ G.L. c. 40, §§ 42A-42F.

²⁴ G.L. c. 83, §§ 16A-16F.

²⁵ G.L. c. 164, §§ 58B-58F.

²⁶ G.L. c. 44, § 28C(f).

²⁷ G.L. c. 111, §§ 125 and 127B; c. 139, § 3A; c. 143, § 9; c. 148, § 5.

²⁸ G.L. c. 268A.

²⁹ G.L. c. 30B.

³⁰ G.L. c. 30A, §§ 18 – 25.

³¹ G.L. c. 4, § 7, cl. 26.

³² G.L. c. 66, § 10-10A.

³³ G.L. c. 59, § 60.

³⁴ G.L. c. 59, § 32.

³⁵ G.L. c. 59, § 52B.

³⁶ G.L. c. 59, § 52B.

CHART 1 ORGANIZATION OF DIVISION OF LOCAL SERVICES (DLS)

Sean R. Cronin
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Website: www.mass.gov/dls

Bureau of Local Assessment (BLA): Supervises property valuation and assessment with the goal of ensuring fair and uniform property taxes. Also oversees implementation of property tax classification.

Bureau Chief: Joanne Graziano

Bureau of Accounts (BOA): Certifies tax rates and ensures compliance with Proposition 2½ property tax limits. Certifies free cash and assists cities, towns, counties and special districts with audits, accounting and treasury management.

Director of Accounts: Mary Jane Handy

Bureau of Municipal Finance Law (BMFL) (617-626-2400) Provides legal and policy advice to the Bureaus and the Deputy Commissioner and reviews and approves interpretations of municipal finance and tax laws.

Bureau Chief: Patricia Hunt, Esq.

Technical Assistance Bureau (TAB): Responsible for coordinating the Division's technical assistance and management consulting reviews for communities.

Director: Zackary H. Blake

Data Analytics and Resources Bureau: Responsible for local aid distribution and collection and analysis of financial, demographic and economic data on Massachusetts cities and towns. Provides technical services to the Division's bureaus and local governments.

Bureau Chief: Kirsten Shirer-Taylor; **Deputy Chief:** Lisa Krzywicki

Regional Offices

Springfield: 436 Dwight Street, 01103 (413) 784-1000

Worcester: 67 Millbrook St, Suite 330, 01608 (508) 792-7300

ADDITIONAL RESOURCES

The following are additional resources for assessors produced by DLS that are available on our website: www.mass.gov/dls.

- ***DLSLAW Library*** – A searchable data base of DLS Informational Guideline Releases (IGRs, Local Finance Opinions (LFOs) and Bulletins that is accessed by clicking the “Search DLSLAW Library” link appearing under “Public Reports and Databases” on the [DLS Gateway](#) login page.
 - ***IGRS*** - Guidelines that detail legal and administrative policies and procedures related to local tax administration and finance.
 - ***LFOs*** address specific local tax and finance issues or questions of interest.
 - ***Bulletins*** contain announcements and other municipal finance information for local officials.
- **[City and Town](#)** – A bi-weekly e-newsletter with information of importance to local officials.
- **[Forms](#)** - Forms used in property tax administration.
- **[FAQs](#)** – Frequently asked questions on local tax and finance topics.
- **[Municipal Databank](#)** – Current and historical socioeconomic, financial, budget, property tax and assessment data for all 351 cities and towns.
- **[A Guide to Financial Management for Town Officials](#)** – Provides an overview of town financial operations, including roles and responsibilities of town officers. Much of the information also applies to city officials. **Supplements the course handbook.**
- **[Municipal Finance Glossary](#)** – Provides definitions of terms regarding property tax administration and municipal finance and includes commonly used acronyms and internet addresses. **Supplements the course handbook.**
- ***Municipal Calendar*** – Sets out key dates in property tax administration and municipal finance. **Supplements the course handbook.**
- **[Betterments and Special Assessments – Assessment and Collection Procedures](#)** – Explains the basic procedures for assessing and collecting betterments and special assessments.