



September 15th, 2022



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## Important Dates & Information

### Last Chance to Register for the 2022 "What's New in Municipal Law" Seminar!

DLS will offer its annual "What's New in Municipal Law" seminar for local officials on Thursday, **October 6, 2022** at Lombardo's Meeting & Occasions in Randolph and Thursday, **October 13, 2022** at the Log Cabin Banquet & Meeting House in Holyoke. Registrations must be received by September 21, 2022. Space is limited so [register now](#).

If you have any questions about these seminars, please contact DLS Administrative Coordinator Jennifer McAllister at [dlsregistration@dor.state.ma.us](mailto:dlsregistration@dor.state.ma.us).

The Massachusetts Association Assessing Officers (MAAO) will offer continuing education credits to assessors attending this program.

**DLS Financial Management Resource Bureau Seeks Project Manager**

## It's a Busy Fall for All

**Sean Cronin - Senior Deputy Commissioner of Local Services**

We know there's a lot going on in city and town halls across the Commonwealth right now including closing one fiscal year, opening the current one, and starting to plan for the ensuing one.

Communities are planning for Fall Town Meetings, preparing for tax classification hearings, submitting balance sheets for Free Cash certification purposes, and gearing up for the general election in November.

Here at DLS, we're getting ready for our busiest time of year, tax rate setting season. It takes a team effort to get all 351 tax rates set in a timely fashion with each bureau playing a role. It also requires cooperation with local officials in every community and we value the collaboration we have with our partners in local government. As I've written in the past, feel free to submit your recaps earlier, as doing so avoids the issues that arise when municipalities try to set the tax rate late in the cycle – issues that can prevent a city or town from getting a tax rate set in time for tax bill mailings. If you ever need any guidance or assistance, please don't hesitate to reach out to our capable and professional DLS staff. [Click here](#) for a list of Bureau of Local Assessment and Bureau of Accounts staff assignments by municipality.

The following is a list of updates that I hope you'll find helpful:

- On September 29th, the annual Municipal Conference will be held at the College of the Holy Cross in Worcester. Co-sponsored by DLS and the Massachusetts Association of

The MA Division of Local Services is seeking qualified candidates for a Project Manager position. The Project Manager promotes best practices in municipal finance by providing consulting services to municipalities across Massachusetts. To encourage efficient and effective municipal financial management, this individual works collaboratively with team members; conducts in-depth interviews with local officials and employees; analyzes complex data and information; prepares guidance on municipal finance policies and procedures; writes comprehensive reports; and provides technical assistance and training. Experience in a municipal finance role is highly desirable. As part of the Future of Work initiative, the agency is adopting a hybrid work model. Hybrid work is a mix of in-office work and telework. This position will work remotely some days and in-person on other days.

To view the job posting, please [click here](#).

### **2022 Municipal Cybersecurity Summit – A Virtual Event**

Please register today for the 2022 *Massachusetts Municipal Cybersecurity Summit*, which will take place on Thursday, 6 October 2022 as part of Massachusetts Cybersecurity Month.

This *free virtual event*, created by the MassCyberCenter at the MassTech Collaborative for the Commonwealth's 351 municipalities, will bring together cybersecurity experts from state and federal organizations and the private sector to update municipalities on new security initiatives, current cyber threats, and available resources to protect their city or town and build cyber resiliency.

For more information and to register, visit [www.MassCyberCenter.org](http://www.MassCyberCenter.org).

### **Annual Fiscal Year Waivers to Education Reform Spending Requirements and Minimum Local Contributions**

The Division of Local Services has posted the Annual Fiscal Year Waivers to Education Reform Spending Requirements and Minimum Required Local Contribution Bulletin 2022-06. Click [here](#) for the bulletin.

Cities, towns and regional school

Regional Planning Agencies (MARPA), this year's edition is titled, "Building the Foundation for our Future: Equitable Infrastructure Modernization in Massachusetts." Registration is available [here](#).

In the morning, attendees will hear from Lieutenant Governor Polito, followed by a panel discussion with senior administration officials highlighting some of the generational infrastructure funding opportunities currently available. In the afternoon, there will be workshops on a host of topics including:

- Building the Municipal Workforce Pipeline
  - Early Education
  - Broadband
  - Stimulating Local Economies with Infrastructure Improvements
- The Executive Office for Administration and Finance (A&F) has received the second tranche of the Coronavirus Local Fiscal Recovery Fund (CLFRF) award for the Commonwealth's counties that are not units of general local government (non-UGLG) and will re-distribute these funds to eligible municipalities by the end of the month. Nine Massachusetts counties are not units of general local government under the terms of the Coronavirus State and Local Fiscal Recovery Program administered by US Treasury, including Berkshire, Essex, Franklin, Hampden, Hampshire, Middlesex, Nantucket, Suffolk, and Worcester counties. As a result, the 254 Massachusetts municipalities in these counties will receive their pro rata share of these funds, totaling approximately \$473 million. As you may recall, the US Treasury structured the payment of CLFRF awards in two tranches – 50% of the award to be paid in 2021 (first tranche), and the remaining 50% (second tranche) to be paid "no less than 12 months after" the payment of the first tranche.
  - Various bills have been signed into law that impact municipal/school finance. Our Municipal Finance Law

districts may apply for various adjustments in their FY23 minimum required contributions to schools under the Education Reform Act. Municipalities may seek adjustments if (1) non-recurring revenues were used to support FY22 operating budgets and those revenues are not available in FY23, (2) they have extraordinary non-school related expenses in FY23, or (3) their FY23 municipal revenue growth factor is at least 1.5 times the statewide average and is deemed to be excessive. See Section A-3 of [IGR 16-301](#).

Regional school districts that used non-recurring revenues in FY22 that are unavailable for FY23 must seek waivers if a majority of the selectmen in a town, the city council in a Plan E city or the mayor in all other cities in a majority of the member municipalities requests them. If a regional school budget has already been approved by the members and a waiver is granted of any member's minimum required local contribution to the district, the use of that waiver must be approved by the selectmen, the city council in a Plan E city or the mayor in all other cities of a majority of the member municipalities.

Requests for waivers must be emailed by October 3, 2022 to [ordway@dor.state.ma.us](mailto:ordway@dor.state.ma.us).

If you have any questions or concerns regarding this process, please email Melinda Ordway at [ordway@dor.state.ma.us](mailto:ordway@dor.state.ma.us).

To access additional IGRs and Bulletins, please click [here](#).

### **MassDEP Proposes One-Time Medium- and Heavy-Duty Vehicle Report Requirement**

MassDEP is proposing to adopt a new regulation: 310 CMR 7.41 *Large Entity Reporting Requirement*, which will require certain fleet owners to submit a one-time report on their medium-and heavy-duty (MHD) vehicle types and usage characteristics. This information will help the Commonwealth assess the best way to develop charging infrastructure and programs to support and accelerate the MHD zero emission vehicle market in Massachusetts.

#### **Public Hearing and Comment**

**Period:** A virtual public hearing will be held on October 4, 2022 at 2:30 PM EST, and MassDEP will accept written comments until 5:00 PM EST on October 14, 2022. A public hearing notice with additional details is available by [clicking here](#).

Bureau (MFLB) will be publishing new and/or updating existing guidance documents on subjects such as Transportation Network Company (TNC) revenue, enterprise funds, chapter land, and the cannabis local impact fee (host community agreements).

- Mark your calendars for some upcoming DLS webinars and trainings. Our annual "What's New in Municipal Law" conferences are set for October 6th in Randolph and October 13th in Holyoke. Click [here](#) to register for either of these events.
- Wednesday, October 19 at 10am, we'll be offering a training on *Everything You Want to Know About Cherry Sheets*. To register, [click here](#). Additionally, on Wednesday, November 16 at 10am, we'll host *Entering Proposition 2 ½ votes into Gateway* which covers the new Gateway process for city and town clerks.
- Be on the lookout for additional DLS Alerts with additional information on these and other webinars including our upcoming *DLS Live: Who We Are and How We Can Help* webinar. With so much turnover in city and town halls, we thought it was appropriate to provide an opportunity twice-a-year to introduce ourselves, explain the roles and responsibilities of each Bureau via an overview by the Bureau Chief, and showcase the trainings and tools we have available on our website. The first one will be held in October with an invitation to register coming soon.
- Check out our two newest interactive data visualization offerings: the Average Single Family Tax Bill [dashboard](#) and the Workforce Snapshot [dashboard](#). We plan on regularly adding more of these, including a fiscal health self-assessment tool. Our goal is to make the vast amounts of data we have available to any end-user in an easy-to-use format.
- Last year, DLS transitioned our State House Notes (SHN) Program to a paperless process, thereby eliminating the

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

Don't miss Issue #17 of [Buy the Way](#), the official magazine of the Operational Services Division (OSD).

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

## IGR Regarding the Borrowing Amount of an Approved Prop 2½ Debt Service Exclusion

The Division of Local Services (DLS) Municipal Finance Law Bureau (MFLB) has issued a new Informational Guidelines Release (IGR). IGR 2022-14 explains the policies of the Commissioner of Revenue regarding the borrowing amount covered by an approved Proposition 2½ debt service exclusion. It also includes new procedures and forms to be used by cities and towns with approved debt exclusions for obtaining a determination about the inclusion of cost increases. [IGR-2022-14 – PROPOSITION 2½ DEBT EXCLUSIONS](#)

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

## Overview of Municipal Debt Training Video

DLS has added a new informational [video](#) on municipal debt to the [Municipal Finance Training and Resource Center](#) and our [YouTube page](#). The video provides a brief overview of municipal debt, how it's authorized, and the roles local officials and others play in the issuance process. The training video also highlights a number of DLS resources available to help municipal staff better understand municipal debt.

These include our existing municipal debt videos like the [Deeper Dive into Municipal Debt playlist](#). You can also review [informational guideline releases](#) and access our [debt service calculator](#) as a guide to project debt service payments. These and other municipal debt-related resources are all available on the [debt and borrowing section](#) of our training page.

## Pandemic Flexibility Provisions Extended

On July 16th, 2022, Ch. 107 of the Acts of 2022 was signed into law, extending certain pandemic-related

need to mail documents via any mail delivery service or private courier service. The review and approval of SHN is now performed in our Gateway system, via an upload by city, town, district or county personnel and signed by the treasurer. The new approach has allowed us to provide SHN data in real-time. This [new report](#) can be selected using a date range or municipality/district and can easily be exported to Excel. It includes the bond type, purpose, amount of borrowing and more. We hope you find this information helpful and that you enjoy our SHN update featured in this edition.

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.

# Reminder: Community Preservation Forms Due Today

## Data Analytics and Resources Bureau

Annually assessors and accounting officers must complete the CP1, Community Preservation Surcharge Report, found in the Misc Forms tab in Gateway. This form is completed by the assessor, reviewed by the accounting officer, signed by both, and submitted. When completing the form, report only the total surcharge that was committed. Do not include any other revenue sources like the state match, gifts, or PILOT agreements. Next, report the amount of the surcharge that was abated or exempted for FY22. If there were additional exemptions or abatements granted from FY21 that occurred after the CP1 was submitted last September, report those in the Prior Year field.

The FY23 CPA state match is based on the information reported on the CP1 form. The match cannot be determined until all communities have submitted the CP1 form. Distribution of the state match requires that the Community Preservation Committee update

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 Posts Three Webinars

Recorded versions of recently held DLS webinars are now available on our YouTube channel! These include:

[Free Cash Upload & Certification Walkthrough](#): On April 26th, Bureau of Accounts staff highlighted how to complete the forms necessary for free cash certification. These forms, uploaded in Gateway, are used to request certification of and calculate a city or town's free cash certification from BOA each fiscal year. As mentioned during the webinar, you can also refer to our [Introduction to Free Cash video](#) for an overview of how free cash is calculated, and an [additional video](#) providing a brief overview of the upload process. Slides from the presentation are also available to [download](#).

[How to Value a Massachusetts Town for Taxation](#): On May 25th, DLS' Chris Wilcock, Chief of the Bureau of Local Assessment (BLA), provided an overview of mass appraisal, the standardized procedures for collecting data and appraising property to ensure that all properties within a municipality are valued uniformly and equitably. Slides from the presentation are also available to [download](#).

[Excess and Deficiency Upload](#): On June 8th, BOA staff provided instruction about how to complete the forms necessary for excess and deficiency certification. These forms, uploaded in Gateway, are used to calculate and approve a regional school district's excess and deficiency amount each fiscal year. Slides from the presentation are also available to [download](#).

### One-Time Assistance for Districts with Pandemic-Related Enrollment Disruptions Impacting Chapter 70 Aid

The Division of Local Services (DLS) and the Department of Elementary and Secondary Education (DESE)

the CP3. The CP3 reports the community's project inventory and requires a registered user and password.

If the committee member has forgotten the password or if a new member of the Community Preservation Committee is completing the CP3, please contact the [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us) for log-in credentials. The CPC Inventory Database is found on the DLS website and by clicking [here](#). Questions regarding completing the CP3 should be directed to [chase.mack@communitypreservation.org](mailto:chase.mack@communitypreservation.org).

## FY22 State House Notes Program Summary

**Bill Arrigal - Bureau of Accounts Public Finance Section**

**Beth Moseley - Bureau of Accounts Public Finance Section**

Established in 1911, the Massachusetts State House Notes Program is a convenient, no-cost note certification procedure for the issuance of short-term debt and long-term serial and refunding notes by a governmental entity. Administered by the Public Finance Section of the Bureau of Accounts, the program provides an alternative to the certification of Notes procedure by commercial banks.

### What are State House Notes?

State House Notes are borrowing instruments for local governmental entities for the short-term. They are known by different names and acronyms:

- Revenue Anticipation Note (RAN)
- Renewal of Revenue Anticipation Note (RRAN)
- Bond Anticipation Note (BAN)
- Renewal of Bond Anticipation Note (RBAN)
- State Aid Anticipation Note (SAAN)
- Renewal of State Aid Anticipation Note (RSAAN)
- Federal Aid Anticipation Note (FAAN)
- Renewal of Federal Aid Anticipation Note (RFAAN)
- Refunding Note

have jointly issued guidance regarding FY2022 One-Time Assistance for Districts with Pandemic-Related Enrollment Disruptions Impacting Chapter 70 Aid. The information provided includes the spending timeframe and purpose as well as accounting matters.

[Click here to view the DLS/DESE guidance.](#)

## 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](#)



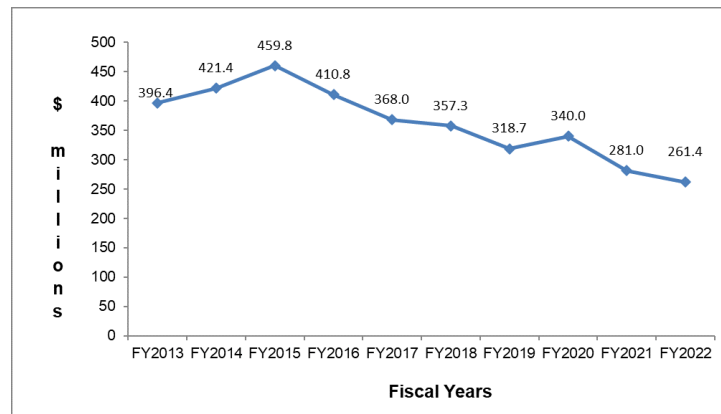
- Serial Note

They all, however, must receive certain local approvals and submit required supporting documentation to the Bureau of Accounts for certification. Lenders await this certification before forwarding funds to the borrower.

On September 7th, 2021, the Bureau of Accounts' (BOA) Public Finance section moved to a paperless process where approval of State House Notes is done via an upload into Gateway and once approved, the original executed note is immediately forwarded to the winning bank by the responsible city, town, district, or county official.

### State House Notes by the Numbers: FY2013 to FY2022

The following graph displays the dollar amount of State House Notes approved from FY2013 to FY2022.



The above graph shows that the dollar value of State House Notes certified in FY2013 was \$396.4 million and \$261.4 million in FY2022. FY2022's dollar amount is \$135 million (34% less) than FY2013's and \$19.6 million (7%) less than FY2021.

The below table displays the number of State House Notes approved each year from FY2013 to FY2022.



State House Notes - # of Notes Approved				
FY2013	FY2014	FY2015	FY2016	FY2017
500	474	476	477	428
FY2018	FY2019	FY2020	FY2021	FY2022
392	359	363	334	283

The above table shows that the greatest number of Notes approved from FY2013 to FY2022 was in FY2013 and the least approved was in FY2022.

The general decline in the number of State House Notes approved and their dollar value over the last several fiscal years may be explained in terms of the complexity of today's capital market. As a result, a growing trend has moved toward the purchase of notes with full disclosure. Full disclosure includes a full legal opinion, an official statement, a short-term rating by a rating agency (e.g. Moody's, S&P, Fitch), recent audited financial statements and a municipal financial advisor. With full disclosure, notes have a much wider bidding pool than just local banks.

In addition, the decline in the number of notes approved during the last two fiscal years may have been due to the impact of the pandemic, ARPA funds for capital improvement, supply chain failures, delays in beginning major projects, and other factors.

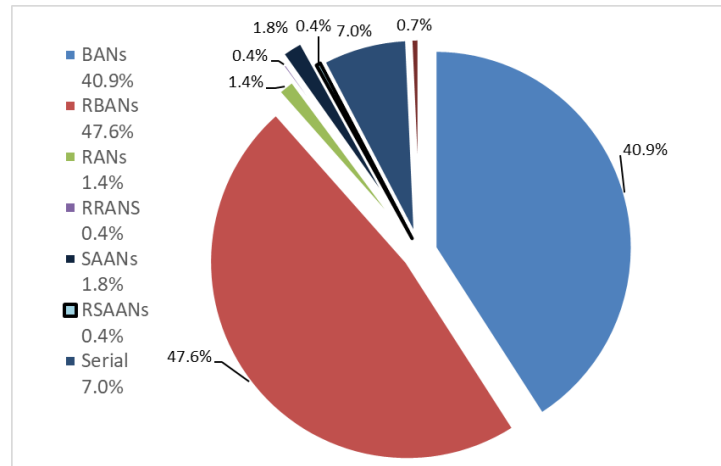
The following table shows the number of State House Notes approved in FY2020 to FY2022 by type.

Type of Notes	Refunding				
	BANs	RBANs	Notes	RANs	RRANs
# of Notes - FY2022	117	136	2	4	1
# of Notes - FY2021	108	174	3	7	0
# of Notes - FY2020	157	151	5	8	0
Type of Notes					Serial
	FAANs	RFAANs	SAANs	RSAANs	Notes
# of Notes - FY2022	0	0	5	1	17
# of Notes - FY2021	1	0	11	3	27
# of Notes - FY2020	1	0	12	3	26

The above table shows that for the 283 Notes approved for FY2022, the greatest number of Notes approved by type was for Renewal Bond Anticipation Notes followed by Bond Anticipation Notes and then for Serial Notes. In the last two periods shown, approval of

RBANs led BANs.

The below chart displays the percentage of FY2022 State House Notes approved for each note type.



The above chart shows that by percentage, approval of BANs and RBANs amounted to 88.5% of notes approved by the program, up from 85.5% in FY2021.

The below table displays the number of State House Notes approved in FY2020 to FY2022 by purpose.

	FY2020	FY2021	FY2022		FY2020	FY2021	FY2022
Airport	2	5	1	Land Acq	14	16	14
Bridge	1	1	2	Landfill	2	1	0
Building	6	5	7	Library	5	5	3
Building Repair	19	19	13	Medical Payments	0	0	0
Cable (Broadband)	21	21	19	Municipal Purpose Loan	120	110	89
Capital Projects	2	1	3	Public Way	6	10	8
Computer Hardware	1	0	0	Recreation	4	4	2
Conservation Land	0	0	0	Revenue	8	7	4
Court Judgment	0	0	0	School	6	3	6
Dam Repair	1	2	2	School Building	9	4	9
Deficit	2	1	1	School Feasibility	4	4	6
Dept'l Equip	43	40	31	School Remodeling	17	14	12
Emergency	2	0	0	Sewer	11	9	7
Energy Conservation	0	0	0	Sewer Treatment Plant	4	2	0
Eng & Arch	5	4	1	Solid Waste Transfer	1	1	0
Environmental	7	6	5	Street	17	12	9
Harbor	0	1	1	Urban Renewal	1	1	1
Highway	2	2	1	Water	20	23	26

The above table shows that for the 283 Notes approved for FY2022, the largest number of Notes approved was for Municipal Purpose Loans (MPLs), followed by Departmental Equipment and then Water. MPLs are loans in which there are two or more separate authorizations for separate purposes. If school purposes were shown altogether, their number would have exceeded Departmental Equipment.



## Additional FY2022 Statistics

For the 283 Notes approved in FY2022, five were for cities, 128 for towns, 26 for special purpose districts, 20 for regional school districts and two for counties. Several of these entities had multiple Notes certified. Other statistics showed:

- Highest dollar amount (\$4,883,326), lowest (\$15,000) and median (\$600,000)
- Highest interest rate for a Serial Note (3.5%), lowest (0.65%)
- Highest interest rate for a non-Serial Note (2.62%), lowest (0.32%), and median (0.65%)
- Longest number of days to maturity for non-serial (365 days), shortest (29 days), and median (364 days)
- Longest term for Serial Note (7 years), shortest term (2 year)
- The three top purchasers of Notes were UniBank for Savings tied with Newburyport Five-Cents Savings Bank, and Greenfield Cooperative Bank
- Monthly notes processed showed the highest amount in June (56), lowest total in February (12)

To familiarize yourself with the State House Notes approval process and to learn more about State House Notes, please visit the Bureau of Accounts' Public Finance Section's [website](#).

## Highly Recommended: Tax Work-Off

### 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.*

Massachusetts offers two tax work-off programs for qualified homeowners to reduce their property tax bill by up to \$1,500 by

volunteering for the community in which they live. The Senior Citizen Tax Work-Off is available to senior citizens 60 years of age or older, while the Veterans Tax Work-Off is offered to any veteran property owner.

The board of selectmen, town council or mayor with the approval of the city council and approval by the municipality's legislative body may establish a work-off program by accepting [M.G.L. c. 59, § 5K](#) for seniors or [M.G.L. c 59, § 5N](#) for veterans. Municipalities choosing to accept one or both statutes should establish written work-off program requirements such as income eligibility, hours, and skills necessary. The program must also be consistent with the community's bylaws or ordinances, as well as state and federal regulations. This article offers some pointers, general guidance, and resources for implementing a successful work off program.

Workers as Employees: Work-off volunteers are assigned, directed, and supervised by the municipality and therefore are considered employees of the municipality while participating in the program. The city or town should take this into account when establishing procedures for the application, interview, and placement processes. For example, a municipality may want to complete a CORI and reference checks for the volunteer applicant to be consistent with employee onboarding policies.

Treatment of Earned Amounts: A common issue found throughout the state is how municipalities treat the earned amounts of program workers. For state income tax purposes, the earned property tax credit is not considered income. However, the IRS has ruled that the credit, in the form of an abatement, are wages subject to federal income tax and Medicare withholdings. As such, abatements earned through the work-off program cannot be processed with other property abatements or exemptions and applied directly to the tax bill. Instead, to comply with federal regulations, the gross amount earned by a program volunteer must be processed through the municipality's payroll system to generate and report proper withholdings and to issue a Form W-2 at year end. Non-compliance with federal regulations can result in the IRS assessing significant fines to the municipality.

Funding the Programs: Work-off program expenses must be budgeted in the allowance for abatements and exemptions, i.e. overlay account, rather than through departmental appropriations. The expenses can include the municipality's share of federal Medicare taxes. Therefore, as part of the budget development process, the amounts needed to operate the programs should be considered. The assessors should factor these amounts into the amount of overlay being raised each year.

Processing and Applying the Abatement: Abatements earned through a tax work-off program must be applied to the fiscal year actual tax bill. Therefore, the amount of the abatement must be certified by the supervising official to the assessor for processing before the fiscal year's actual tax commitment. To do this, communities that issue the first actual bill as of January 1 conclude their program's cycle near the end of the calendar year. Communities that issue the actual bills as of October 1 have a cutoff date at the end of the summer.

The assessors commit the full tax for the year and process the gross certified amount for the volunteer services as an abatement charged against the overlay account. However, the volunteer's actual tax bill should only have a credit for the amount earned net of the federal withholdings. The difference should be transferred by the accounting official to an account for remittance to the IRS. In no case should a check be issued to the volunteer.

Municipalities with Regional School Districts: Participation in the work-off program only allows volunteers to earn property tax credits in the city or town for which they have a property tax obligation. Because regional school districts are entities separate from the city or town, service to a district is not eligible for the program. Volunteers may receive credit if the school is operated by the municipality as a department and is participating in the program.

Sale of Property: Tax credits earned through a work-off program can only be redeemed as an abatement on a property tax bill. If a program volunteer sells their property during the same fiscal year as

their earned abatement, the city or town cannot issue the tax credit in any other payment form, such as a check to the taxpayer. It is the obligation of the volunteer, not the municipality, to ensure the tax reduction is credited to them at the time of closing.

As the fiscal year approaches the second quarter and the current year's volunteer's complete their programs, this is a natural point for officials to review their municipality's work-off program policies to correct areas of noncompliance or enhance operational procedures in preparation for a new volunteer cycle. Further legal guidance for senior and veteran tax work-off programs can be found in the DLS [Information Guideline Release 2021-20](#).

**Editor:** Dan Bertrand

**Editorial Board:** Marcia Bohinc, Linda Bradley, Sean Cronin, Emily Izzo, Lisa Krzywicki and Tony Rassias

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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