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Lieutenant Governor Karyn Polito Announces Opening of FY2022 Community Compact Cabinet IT Grant Program



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Last month, I was pleased to share with you that with the support of the Legislature, the full range of Community Compact Cabinet (CCC) Programs would be available in FY22, beginning with the opening of the Best Practices Program. I am excited to remind you of the launch of the highly competitive Community Compact IT Grant Program. A proven resource for supporting efficient and cooperative government, **the seventh year of the CCC IT Grant Program kicked-off on September 15, 2021 and closes at noon on October 15, 2021.**

The CCC IT Grant Program is designed to propel innovation and transformation in local government, making it easier for residents to interact and transact with their local government. Grant recipients have leveraged the program to support numerous local needs and to fulfill key modernization and efficiency initiatives, such as improving disaster recovery and cybersecurity capabilities, implementing e-permitting systems, and upgrading records management, billing systems and public safety systems.

Since its inception, the CCC IT Grant Program has awarded more than 290 grants totaling \$15.7 million to municipalities and school districts.

- **Highly Recommended: Preparation and Organization are Key to Budget Success**
- **Reminder: Provide Timely Proposition 2 ½ Submissions**

By the Numbers

City & Town provides updates on the progress of the tax rate and certification season while also allowing you to follow the tax rate setting process in real time. Thanks to our Municipal Databank staff, this public information is available 24/7 by [clicking here](#).

Preliminary Certifications
Approved: 16

Final Certification: 5 (of
74 total)

LA4 (Assessed Values)
Approved: 30 (40 submitted)

LA13 (New Growth)
Approved: 30 (39 submitted)

Tax Rates Approved: 8

Balance Sheets Approved:
43

Total Aggregate Free Cash
Approved: \$217,161,535

Fiscal Year 2022 CCC IT Grant Program

In today's interconnected and technology-reliant climate, the need for technology in our schools, municipal government, and communities is clear. The [CCC IT Grant Program](#) is a key tool in advancing our Commonwealth's technology assets and helps revolutionize municipal government practices and capabilities. Under the Community Compact IT Grant Program, grants of up to \$200,000 may be awarded to fund one-time capital needs.

The FY2022 Community Compact IT Grants application period is now open, and any city or town that was not awarded an FY2021 Community Compact IT Grant is eligible and encouraged to apply.

As noted in my August "Kick-Off" letter, my August 9th letter to the municipal CEO and school Superintendent contains the CCC IT Grant Program application password for your community. Applications cannot be saved once they are started and should be completed all at once. If you have any questions, contact Sean Cronin, Senior Deputy Commissioner of Local Services, at croninse@dor.state.ma.us.

We are proud to offer this popular, municipally tailored grant program once again to our partners in local government and look forward to further supporting our cities and towns through this initiative.

Registration Closing Tomorrow for "What's New in Municipal Law" Virtual Sessions

The deadline to register for "What's New in Municipal Law" is tomorrow Friday, September 17th. This year's annual "What's New in Municipal Law" seminars will be held in a free, virtual format. Virtual Session 1 will be held on Thursday, September 23rd. Virtual Session 2 will be held on Thursday, September 30th. Attendees will receive

Important Dates & Information

Departmental Revolving Funds IGR

The Division of Local Services (DLS) has issued and posted Informational Guideline Release (IGR) 2021-23 informing local officials about the procedures and requirements of departmental revolving funds.

[IGR-2021-23
– DEPARTMENTAL
REVOLVING FUNDS](#)

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

Attend OSD's Upcoming Buyer Kickoff Events in October

We hope you will join us! OSD's Buyer Kickoff events, held virtually, provide the opportunity to learn more about the contracts and how to use them. Plus, you'll also hear from the awarded vendors.

GRO39 Buyer Kickoff Event
(Drinking Water-General and
Emergency Services)
Thursday, October 14, 1:00 –
2:30

narrated, prerecorded videos discussing recent cases related to municipal finance and municipal law. On the day of the virtual sessions, DLS staff will host live, interactive workshops.

To register, please [click here](#).

Due to high demand and webinar capacity limits, we must limit attendance to one virtual session and workshop per attendee. However, we're fully committed to making sure the materials from all three workshops will be posted and available on the DLS website after 9/30/2021. Prerecorded content and login details will be sent to registrants on 9/20/21 for Virtual Session 1 or 9/27/21 for Virtual Session 2. If you have questions, please contact dlsregistration@dor.state.ma.us.

Register Now for the Best Practices Webinar: Mining DLS Property Tax Data for Classification Hearings

The Division of Local Services (DLS) is excited to host a free webinar highlighting best practices to keep in mind while preparing for a classification hearing in your community. Learning how to identify, access and present relevant DLS data can serve as a valuable skill for municipal assessors and policymakers.

Massachusetts local property tax rates are approved by local officials in each jurisdiction at a classification hearing annually. After the assessed values are certified in each community, local officials must conduct a public hearing to allocate the local property tax levy among the property classes. At the public hearing, the assessors must provide all information and data relevant to making a decision on adopting a residential factor and determining the percentages of local tax levy to be borne by each class of real property, including the fiscal effect of the available alternatives. Municipalities may also consider whether to allow an open space discount, a residential exemption, and a small commercial exemption. The

[Click here for the event link.](#)

ITS77 Buyer Kickoff Event
(IT Staff Augmentation)
Friday, October 22, 10:00 –
Noon

[Click here for the event link.](#)

Contact Susan Aalpoel with
questions at
susan.aalpoel@mass.gov.

**Recent Weather Events:
Procedures to Request
Permission to Make
Payments for Liabilities
Incurred in Excess of
Appropriation in the Event
of Certain Emergencies
Under G.L. c. 44 § 31**

Due to recent weather events, the Division of Local Services (DLS) Bureau of Accounts (BOA) is reminding communities that there is a new Gateway form for requesting emergency spending permission. Bulletin (BUL) 2021-8 outlines the new procedure to request emergency spending permission under G.L. c. 44 § 31 in the DLS Gateway system.

[BUL-2021-8](#): Procedures to Request Permission to Make Payments for Liabilities Incurred in Excess of Appropriation in the Event of Certain Emergencies Under G.L. c. 44 § 31

For additional information

formulation of the tax rate is an essential part of the budgeting process. The tax rate setting process relies on the efforts and contributions of many municipal officials. Setting the tax rate and mailing tax bills in a timely manner are key to successful financial operations

Please join us on Wednesday, October 6th at 10am for this interactive webinar. Click [here](#) to register!

If you have any questions, please contact dlsregistration@dor.state.ma.us.

**Highly Recommended: Preparation and Organization are Key to Budget Success
DLS Technical Assistance Bureau**

The Division of Local Services Technical Assistance Bureau has been offering 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.

Budget development is arguably the most important financial task a community undertakes during the year, culminating in the city or town's annual budget document. It's important to think of the budget as something that allocates the city or town's scarce resources in a way that aligns with community priorities. As such, the funding decisions within have a direct effect on the city/town's ability to provide services that meet residents' needs.

However, budget development can be a daunting task with many moving parts and competing priorities. In the field, we have often encountered communities that struggle due to having no formal process, which is often made more difficult by being short on finance staff. This can lead to a situation where the community's budget decisions

and guidance regarding emergency procedures, please visit our webpage [here](#). To access additional IGRs and Bulletins, please click [here](#).

Webinar on Yarmouth's Streamlined Tax Rate Recap Process

On August 4th, local officials from Yarmouth joined DLS in hosting a webinar to walk through how their financial management team completes prepares the tax rate recap. In their presentation, the team in Yarmouth highlighted not only the technical aspects that streamlines this process, but also how collaboration amongst the financial management team leads to success.

The town is routinely amongst the first communities to submit its tax rate recap to DLS for review each year. The [recorded version](#) of the webinar is now available online. In addition, the slides from their presentation are available for reference [here](#). You can also find [DLS' Budget and Tax Rate Planning Tool](#), which the team Yarmouth uses as part of their automated process, on our website, along with other helpful [tools and templates](#).

are primarily reactive, leaving little time for analysis and strategic thinking.

One of the first and most important steps in improving a community's budget process should be to get organized. We recommend doing this by adopting a formal policy that lays out the annual budget cycle. A good budget policy will assign authority and responsibility to specific municipal officials for budget preparation tasks, for instance assigning overall budget preparation responsibility to a town administrator, with the first step being to create a detailed budget calendar that lays out main tasks, milestones, and deadlines. There should be broad parameters for staff to follow in the form of budget goals, such as stating an intent to deliver a level services budget and to maintain investment in the community's capital assets. The specifics can be developed on an annual basis as part of the actual budget and financial plan. Additionally, the policy should define the contents of the community's annual budget document, including a budget message that lays out short- and long-term goals, departmental budget details and summary narratives, and capital investment. Finally, include language for monitoring departmental adherence to budget appropriations and to track revenue collection, as well as placing the budget in context of other cyclical financial tasks.

In addition to the budget policy, budget development should be guided by specific financial planning policies, including capital investment, debt management, and reserve funds. These policies should provide the framework for the annual allocation of resources such as the percentage of budget for capital investment and debt and maintaining target levels for reserve funds. Click [here](#) for sample financial policies.

We recommend communities maintain a financial forecast that estimates future revenue and expenditure projections. The forecast should be updated and presented to the appropriate bodies at the same time (select board and finance committee in a town, city council in a city) early in the budget

Municipal Audits Webinar and Training Materials

Thank you to all who joined our *Overview of Municipal Audits* webinar hosted by the Office of the Inspector General and the Division of Local Services. The [recorded webinar](#) is now available on [the DLS Municipal Finance Training & Resource Center](#). The training provides information on the different components of the audit, the benefits of having an audit completed, the best practices for procuring a local audit, and how often a community is required to have an external audit completed. DLS and OIG staff also answered other questions from attendees. The [slides](#) from the presentation are also available online.

In addition, you can review the [Municipal Audits: FAQs](#) document that provides answers to common questions regarding municipal audits, including procurement and preparing for audits.

We look forward to offering training opportunities on this and other municipal finance topics in the future! Be sure to bookmark the [Municipal Finance Training & Resource Center](#) and subscribe to our [YouTube channel](#) to stay updated on new items added.

process. This will identify available revenue for the year, which the main budget preparer should translate into spending parameters communicated to department heads for developing their budgets. As the year unfolds, the accountant or budget preparer (as noted in the policy) should update the forecast with data as it becomes available. You can download a copy of the DLS forecast [template](#) and [instructions](#) from our Municipal Finance Tools and Templates. For video training on how to use the forecast, please go to Forecasting on our [Municipal Finance Best Practices Training and Resources](#) page.

The parallel process to developing the annual operating budget is developing the capital budget, which should be itemized on the calendar. The capital budget should be based on a well-developed capital plan that determines how much the community needs to invest in itself to preserve level service. There should be a formal process to develop the plan where department heads make capital requests that include detailed cost breakdowns and operating budget impact. The city or town's capital planning policy should determine the targeted annual revenue allocation for capital investment.

Departments should begin working on their operating and capital requests according to the timeline laid out in the community's budget calendar. After public hearings and any required adjustments based on updated revenue forecasts, budgets are finalized and submitted for legislative approval in the spring or summer. When organized around formal financial policies, an updated financial forecast, and complete capital plan, budget preparation can be a strategic, thoughtful process that maintains services at a level that meets community needs.

The Technical Assistance Bureau works closely with cities and towns to increase operational effectiveness by promoting best practices related to budgeting, long-term fiscal planning, efficiency, transparency, accountability, technology use, and internal controls. If you think your community could

Register Now for the MA Municipal Cybersecurity Summit

The Massachusetts Municipal Cybersecurity Summit will be held on Thursday, October 7th, 2021 as part of Massachusetts Cybersecurity Month. This is an event created by the MassCyberCenter at the Mass Tech Collaborative for the Commonwealth's 351 municipalities. This event will bring together cybersecurity experts from state and federal organizations and the private sector to give municipalities a better understanding of current cybersecurity issues and practical ideas for improving cybersecurity.

If you are interested in municipal cybersecurity, please visit www.MassCyberCenter.org. To register for the event, [click here](#).

Land of Low Value Post Affidavit Process and Deeds in Lieu of Foreclosure IGR

The Division of Local Services (DLS) has issued and posted Informational Guideline Release (IGR) 2021-22 informing local officials of the administrative foreclosure process following the receipt of a

benefit from our free expertise, please contact Zack Blake at blakez@dor.state.ma.us.

Reminder: Provide Timely Proposition 2 ½ Submissions Donnette Benvenuto - Data Analytics and Resources Bureau

With fall town meeting season upon us and the upcoming November election, the Bureau of Accounts and Data Analytics and Resources Bureau want to remind city and town clerks to submit information to us timely and electronically. Any Proposition 2 ½ ballot questions wins or failures should be sent to databank@dor.state.ma.us as soon as possible, especially if the referendum question impacts the current year tax levy calculation.

When submitting, please submit only a single certified copy of the specimen ballot with the vote counts written in on it. The DA-82 Loan Authorization Report should be sent electronically to municipaldebt@dor.state.ma.us and if that borrowing was contingent upon the passing of a Proposition 2 ½ debt exclusion please make sure you have sent that ballot to databank@dor.state.ma.us. You can verify your Proposition 2 ½ submission on our website by clicking [here](#).

Commissioner of Revenue's affidavit pursuant to a Land of Low Value tax title foreclosure application and how communities may accept title from the owners of properties on which there are municipal liens as an alternative to tax taking and foreclosure proceedings.

IGR-2021-22 – [LAND OF LOW VALUE POST AFFIDAVIT PROCESS AND DEEDS IN LIEU OF FORECLOSURE](#)

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

Tax Agreements for Affordable Housing Developers & "Brownfields" IGR

The Division of Local Services (DLS) has issued and posted Informational Guideline Release (IGR) 2021-21 informing local officials about tax collection and tax abatement agreements with developers of affordable housing, including changes made by the Municipal Modernization Act in 2016. It also includes standards and procedures for tax agreements and accepting and implementing a local option law that permits tax agreements in connection with the cleanup of contaminated sites or "Brownfields."

IGR-2021-21 – [Tax Agreements for Affordable Housing Developers & "Brownfields"](#)

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

Annual End-of-Year Letters

The Division of Local Services has posted on its website the FY2021 Bureau of Accounts (BOA) Annual End-of-Year Letters for:

- [Accountant/Auditor](#)
- [Treasurer](#)
- [Collector](#)
- [Clerk](#)
- [Regional School Business Official](#)

For information related to the [COVID-19 Emergency](#) or [American Rescue Plan Act](#) funds, please visit our website.

Senior Citizen and Veteran Property Tax Work-off Abatement Program IGR

The Division of Local Services has issued and posted Informational Guideline Release (IGR) 2021-20 informing local officials about two local acceptance statutes that allow cities and towns to establish property tax work-

off programs for senior citizens and veterans.

IGR-2021-20 – [SENIOR CITIZEN AND VETERAN PROPERTY TAX WORK-OFF ABATEMENT PROGRAMS](#)

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

Accelerating Clean Transportation for All

Please view the following announcement from the Massachusetts Clean Energy Center regarding funding opportunities for Accelerating Clean Transportation for All. Please [click here](#).

Procedures to Request Permission to Make Payments for Liabilities Incurred in Excess of Appropriation in the Event of Certain Emergencies Under G.L. c. 44 § 31

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[BUL-2021-8](#): Procedures to Request Permission to Make

Payments for Liabilities
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Certain Emergencies Under
G.L. c. 44 § 31

Assessment IGRs

The Division of Local Services (DLS) has issued and posted Informational Guideline Releases (IGR) 2021-18 and 2021-19 informing local officials that assessors no longer are required to obtain prior written approval from the Commissioner of Revenue to assess taxes on commonland in cluster developments or planned unit developments to owners of individual lots in the development and about the requirements for local assessors to assess partially completed construction improvements in common areas of phased unit condominium developments.”

IGR-2021-18:
[ASSESSMENT OF
CLUSTER DEVELOPMENT
COMMONLAND](#)

IGR-2021-19:
[ASSESSMENT OF
PRESENT INTERESTS IN
PARTIALLY-COMPLETED
CONDOMINIUM
CONSTRUCTION](#)

Special Injury Leave

Indemnity Fund IGR

The Division of Local Services (DLS) has issued and posted Informational Guideline Release (IGR) 2021-16 informing local officials about a local option provision allowing the establishment of a Special Injury Leave Indemnity Fund for the payment of injury leave compensation and medical bills of police officers and firefighters injured on duty.”

[IGR-2021-16: Special Injury Leave Indemnity Fund](#)

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

Cybersecurity and IT Health Check Programs

The Office of Municipal and School Technology has announced the following programs available to Massachusetts municipalities and schools. If you have any questions, please contact Catherine.Marques@mass.gov

[Cybersecurity Health Check](#)

The Cybersecurity Health Check Program provides opportunities for local government to access basic cyber security services at no cost.

These services can be a good first step in discovering, assessing and identifying cybersecurity gaps that could impact IT systems that support essential business functions. This is a rolling application.

[IT Health Check](#)

An IT Health Check is a high-level assessment of current IT assets. A Health Check can be a good first step in discovering, assessing and identifying gaps that could impact IT systems that support essential business functions.

The discovery will results in a completed score card that will identify the current state of critical IT systems, and platform and vendor agnostic suggestions. This is a rolling application.

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](#)



Editor: Dan Bertrand

Editorial Board: Sean Cronin, Donnette Benvenuto, Linda Bradley, Emily Izzo, Marcia Bohinc and Tony Rassias

Contact *City & Town* with questions, comments and feedback by emailing us at cityandtown@dor.state.ma.us.

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