



May 16th, 2019

Important Dates & Information

Register Now for the 2019 New Officials Finance Forum

Each year, the Division of Local Services offers a seminar for recently elected or appointed officials every spring. With an emphasis on the basics, this course is designed to foster a team approach to the various offices by developing an understanding of the responsibilities of the various offices as well as their interrelationship.

The [2019 New Officials Finance Forum](#) will be held on Thursday, June 6th at the College of the Holy Cross in Worcester. To register, please fill out [this form](#) and mail it, along with the \$50 registration fee, to DLS before May 24th. Questions should be directed to dlsregistration@dor.state.ma.us. We hope to see you there!

FY2020 Preliminary Cherry Sheet Estimates

FY2020 Preliminary Cherry Sheets have been updated to reflect the budget approved by

Lt. Governor Polito Launches Public Awareness Campaign to Prevent Sexual Assault and Domestic Violence

Lieutenant Governor Karyn Polito



As Chair of the Governor's Council to Address Sexual Assault and Domestic Violence—in partnership with the Executive Office of Health and Human Services and the Massachusetts State Legislature—I am pleased to announce that the Commonwealth is launching its first statewide campaign in almost twenty years to promote healthy relationships among middle and high schoolers. The campaign will officially launch the week of May 26, 2019. Over the last year, I spent time in regions around the Commonwealth soliciting input from leaders in the community around the issues of prevention, specifically targeting youth, in order to address the root causes of sexual and domestic violence in Massachusetts.

The Governor's Council to Address Sexual Assault and Domestic Violence also created a subcommittee of experts to work with the selected vendor, MORE Advertising. MORE Advertising conducted extensive formative research to understand the issues and pressures that young people are facing with regard to friendships and relationships, as well as ensuring that the message developed was appropriate and engaging. In addition to the subcommittee of experts, MORE Advertising convened a youth advisory group from across the state, which included a diverse mix of race, ethnicity, gender, and sexual orientation in order to continue to learn from the youth as the campaign developed.

From this extensive research, as a group we determined that the most effective way to deliver the message is through short videos with modern animations conveying a clear message on social media platforms that teens are using every day. Using the tagline, "RESPECTfully," this campaign focuses on promoting healthy relationships and confronting the issues around healthy boundaries and behaviors while communicating key components of respect and honesty through animated videos on social media platforms. The messaging will target youth between the ages of 12-18, as well as their parents, caregivers, and adults involved in youth-

the House members on April 25th. The only Cherry Sheet program impacted was the public library program. Estimates appearing on the DLS website have been updated to reflect this change.

[Municipal estimated receipts and charges](#)
[Regional school estimated receipts and charges](#)

It is important for local officials to remember that these estimates are preliminary and are subject to change as the legislative process unfolds. Please contact the DLS Municipal Databank at databank@dor.state.ma.us or (617) 626-2384 with any questions.

New Informational Guideline Releases and Bulletins

The Division of Local Services has posted on its website the following Informational Guideline Releases (IGRs) regarding the form and content of tax bills, cost of living adjustments for FY2020 and certification standards.

[IGR 19-1 Fiscal Year 2020 Tax Bills Semi-annual Payment System](#)
[IGR 19-2 Fiscal Year 2020 Tax Bills Semi-annual Payment System – Optional Preliminary Bills](#)
[IGR 19-3 Fiscal Year 2020 Tax Bills Semi-annual Payment System – Annual Preliminary Bills](#)
[IGR 19-4 Fiscal Year 2020 Tax Bills Quarterly Payment System](#)
[IGR 19-5 Social Security Deduction for Fiscal Year 2020](#)
[IGR 19-6 Optional Cost of Living Adjustment for Fiscal Year 2020 Exemptions](#)
[IGR 19-7 Calendar Year 2019 Adjustment in Land of Low](#)

serving organizations.

Our hope is to integrate this campaign into our communities so that Massachusetts youth are well-equipped to navigate new and developing relationships and friendships in safe and healthy ways.

Healthy relationships start with us—we must provide our children with the tools they need to succeed. We will also be asking your school committees to adopt a resolution to become a RESPECTful Community, and we look for your support in adopting this measure.

Culvert and Small Bridges Working Group Seeks Span of Suggestions

Sean Cronin - Senior Deputy Commissioner of Local Services

One of the things I most enjoy about my role at the Division of Local Services is the opportunity to work with our state and municipal partners on a myriad of issues that communities face across the Commonwealth. An example of this is serving as a designee on the Culvert and Small Bridge Working Group. This working group was established in 2018, the product of an amendment from Senator Adam Hinds to the FY19 state budget. Our purpose is to review regulations and make recommendations regarding the repair or replacement of Massachusetts' culverts and small bridges. (i.e., spans less than 20 feet). Specifically, we must:

- Identify and evaluate the costs and benefits of existing environmental rules and regulations, engineering standards, and permitting processes, and their impact on the replacement or repair of deteriorated or substandard culverts and small bridges;
- Make recommendations to implement cost-effective policies, procedures, and guidelines for the replacement or repair of such structures, in an expedited manner; and
- Make improvements in storm resiliency and natural resource connectivity, which consider degrees of risk, ecological value, cost, and efficient permitting.

It's estimated that Massachusetts has more than 25,000 known culverts. Many of these culverts are reaching the end of their service lifespan; are damaged, undersized, or otherwise inadequate; and require timely repair or replacement. Many communities throughout the Commonwealth, and small towns in particular, struggle with regulatory hurdles and engineering costs associated with maintaining or replacing this type of infrastructure. Moreover,

[Value Foreclosure Valuation Limit](#)
[IGR 19-8 Certification Standards – Guidelines for Development of a Minimum Reassessment Program](#)

Bulletin 2019-1: FY2020 Budget Issues and Other Related Matters

The Division of Local Services has posted [Bulletin 2019-1: FY2020 Budget Issues and Other Related Matters](#) to its 2019 [Bulletins page](#). This Bulletin addresses several issues that cities, towns, regional school and other districts should consider for FY2020 budgets and other related matters.



Other DLS Links:

[Local Officials Directory](#)

[Municipal Databank](#)

[Information Guideline Releases \(IGRs\)](#)

[Bulletins](#)

[Publications & Training Center](#)

[Tools and Financial Calculators](#)

municipal officials and public works employees may lack the expertise required to navigate the new environmental standards for stream crossings and climate resiliency. Climate change is an increasing concern for communities when dealing with culvert and small bridge infrastructure, as they need to accommodate increased storm flows, frequency, and flood levels at these locations.

The Small Bridge Grant Program, managed by the Massachusetts Department of Transportation (MassDOT), and the Culvert Replacement Municipal Assistance Grant Program, managed by the Massachusetts Department of Fish and Game, were created to assist municipalities with direct funding for small bridge and culvert projects. Even with these limited resources, municipalities would require a significant investment of financial and technical resources to address the total culvert repair and replacement need.

As part of our ongoing efforts, the Culvert and Small Bridge Working Group is soliciting input from stakeholders to inform its final report to the Legislature. Let us know:

- What challenges have you faced in repairing or replacing culverts and/or small bridges in your communities?
- What opportunities do you see for improvements to engineering standards, permitting processes, or funding availability for these types of projects?

We want to hear from as many communities as possible, so please send your comments, suggestions, and responses to the above questions regarding culvert or small bridge repair or replacement. Emails should be sent to massdotenvironmental@dot.state.ma.us by May 24, 2019. Please include "Culvert Working Group" in the subject line of the email. Thanks for your feedback!

A Few Helpful Notes on Property Tax Exemption Reimbursement Forms

Donnette Benvenuto - Municipal Databank

It's that time of year again! The landing page of the Misc Forms tab in [Gateway](#) has some tips to help local officials fill out their Exemption Reimbursements. We've also compiled a few answers below to some of the most common issues communities encounter.

Can you unlock my MDM-1 Form?

It may not be locked at all. Have the Paraplegic and Veterans Exemption forms been submitted? If not, that's the problem.

Submitting those will make the MDM-1 editable. Once the forms have been submitted, log out of Gateway and log back in to ensure the forms updated properly. Still can't edit it? Send us an email at databank@dor.state.ma.us or give us a call at 617.626.2384. We'll be happy to help.

When is my MVE Reimbursement Form due?

Not until October 2019 – you can include all exemptions (that you haven't previously submitted) from January 2018 to August 2019. Please do not submit your form early. Wait until your community has received all of its commitments from the Registry of Motor Vehicles.

Additional Questions?

Please feel free to contact us at databank@dor.state.ma.us.

May Municipal Calendar

- | | | |
|----|-------------------------|---|
| 1 | Taxpayer | Deadline to Pay 2nd half and 4th Quarter Tax Bill without Interest
This is the deadline to pay the 2nd half tax bill in semiannual communities and the 4th quarter tax in quarterly communities. |
| 1 | Accountant or Treasurer | Notification of Amount of Debt Due in Next Fiscal Year
As required by M.G.L. c. 44, § 16 , the Accountant or Treasurer must notify the Assessors of all debt due in the next fiscal year. The community is required to pay its debts, appropriated or not. Any debt service not covered by appropriations is added to the "Other Local Expenditures" category found on page 2 of the recap. It is important the Assessors have this information to avoid setting a tax rate that will raise insufficient revenue to cover the community's expenditures. |
| 30 | State Treasurer | Notification of Monthly Local Aid Distributions
See IGR 17-17 for more cherry sheet payment information, monthly breakdown by program is available here . |

June Municipal Calendar

- | | | |
|---|------------|--|
| 1 | Town Clerk | Certify Appropriations
The Town Clerk should certify appropriations immediately after town meeting so that the Accountant can set up accounts for every department for the next fiscal year. |
|---|------------|--|

- 1 Town Clerk **Update the Local Officials Directory (LOD) in Gateway**
The Town Clerk annually updates the LOD with the names and email addresses of any new local officials and with any changes to position titles.
- Determine Valuation of Other Municipal or District Land**
- 1 Assessors In any community where land is owned by another community or district, the Assessors value the land for in-lieu-of-tax payments and send a notice of the new valuation in the year following a revaluation year.
- 1 BLA **Notification of Proposed EQVs (even-numbered years only)**
- 1 BLA **Notification of SOL Valuations (even-numbered years only)**
- 10 BLA **Conclude Public Hearings on Proposed EQVs (even-numbered years only)**
- 15 BLA **Determine and Certify Pipeline Valuations**
- 15 BLA **Determine and Certify Telephone and Telegraph Company Valuations**
- Make Annual Preliminary Tax Commitment**
Assessors in quarterly communities, as well as those in semiannual communities issuing annual preliminary bills, should make the annual preliminary tax commitment by this date to ensure the ability to mail the bills by July 1st. The commitment must be based on the prior year's net tax on the property and may not exceed, with limited exceptions, 50% of that amount.
- 15 Assessors
- Final Date to Make Omitted or Revised Assessments**
As required by [M.G.L. c. 59, §§ 75](#) and [76](#), if a property was inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessor's role to fix the mistake and assess the property correctly. The assessment may not be made later than June 20 of the taxable year or 90 days after the date the tax bills are mailed, whichever is later.
- 20 Assessors
- Close Overlay Surplus to Surplus Revenue**
The transfer from overlay to the overlay surplus account is done on the Assessors' initiative or within 10 days of a written request by the Selectmen.
- 30 Assessors
- Deadline to Apply to Have Land Classified as Forest Land**
Per [M.G.L. c. 61, § 2](#), this is the deadline to apply to the State Forester to have land certified as forest land.
- 30 Taxpayer
- 30 Assessors **Submit Annual Report of Omitted or Revised Assessments to BLA**
- 30 Assessors **Deadline to Submit Requests for Current Fiscal Year Reimbursements of**

Exemptions Granted Under the Various Clauses of [M.G.L. c. 59, § 5](#)
Assessors have until this date to submit a request to MDM for state reimbursement to offset the tax revenue lost from granted statutory exemptions. The state partially reimburses for these via the cherry sheet. If actual tax bills were mailed late, the reimbursement request deadline is extended to August 20.

30 State **Notification of Monthly Local Aid Distributions**
Treasurer See [IGR 17-17](#) for more cherry sheet payment information, monthly breakdown by program is available [here](#).

To view the municipal calendar in its entirety, please [click here](#).

Editor: Dan Bertrand

Editorial Board: Sean Cronin, Donnette Benvenuto, Linda Bradley, Paul Corbett, Theo Kalivas, Ken Woodland and Tony Rassias

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

To unsubscribe to *City & Town* and all DLS alerts, email dls_alerts@dor.state.ma.us.