



Register Now for the 2019 New Officials Finance Forum

April 18th, 2019

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.

Important Dates & Information

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. We hope to see you there!

Massachusetts Dredging Program Grants

The Executive Office of Housing and Economic Development is seeking proposals from coastal communities for [Massachusetts Dredging Program Grants](#), which provide construction-phase funding for saltwater dredging. Applications are due by May 1. See [How to Apply](#) for details.

FY2020 Preliminary Cherry Sheet Estimates

The Division of Local Services has posted on its website preliminary cherry sheet estimates based on the House Ways & Means Committee's (HWM) FY2020 budget recommendations released last week.

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

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.

The HWMs budget recommends funding FY2020 Chapter 70 at \$5.125 billion and includes \$30 per pupil minimum aid as part of the allocation formula, increases the funding for Charter Tuition Reimbursements to \$113 million and adds \$5 million to the regional school transportation program. Most other cherry sheet accounts are consistent with the Governor's House 1 budget proposal.

Cherry sheet estimates for charter school tuition and reimbursements are based on estimated tuition rates and projected enrollments under charters previously issued by the Board of Elementary and Secondary Education. Please be advised that charter school assessments and reimbursements will change as updated tuition rates become available. Estimates for the school choice assessments may



also change significantly when updated to reflect final tuition rates.

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.



Other DLS Links:

[Local Officials Directory](#)

[Municipal Databank](#)

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

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April Municipal Calendar

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|---|-----------|---|
| 1 | Collector | Mail 2nd Half Semiannual Tax Bills
By this date, collectors in communities using the regular semiannual billing system mail the 2nd half actual tax bills or, if using optional preliminary bills, mail the actual tax bills. |
| 1 | Collector | Mail 4th Quarter Tax Bills
Collector mails these bills if the 4th quarter bills were not included in the December mailings. |

Deadline to Pay Semiannual Bill

1 Taxpayer [M.G.L. c. 59, § 57C](#) sets this as the deadline to pay the actual tax without interest in communities using the annual preliminary tax billing system on a semiannual basis, unless the bills were mailed after December 31. If mailed after December 31, payment is due either May 1 or 30 days from the date of the mailing, whichever is later.

Deadline to Apply for Property Tax Exemptions for Persons, Residential Exemptions, and Small Commercial Exemptions

1 Taxpayer This is the deadline to apply to the assessors if actual tax bills are mailed on or before January 1. If mailed after January 1, taxpayers have 3 months from the mailing date to file exemption applications.

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](#).

May Municipal Calendar

Deadline to Pay 2nd half and 4th Quarter Tax Bill without Interest

1 Taxpayer This is the deadline to pay the 2nd half tax bill in semiannual communities and the 4th quarter tax in quarterly communities.

Notification of Amount of Debt Due in Next Fiscal Year

1 Accountant or Treasurer 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](#).

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

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

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