



SAVE THE DATE: 2019 New Officials Finance Forum Set for June 6th

March 21st, 2019

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2019 New Officials
Finance Forum Set
for June 6th**

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Redevelopment
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Important Dates & Information

EEA Municipal Vulnerability Preparedness Program Action Grants

The Executive Office of
Energy and Environmental
Affairs (EEA) is pleased to
announce \$10 million

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. To view last year's presentation, please [click here](#).

The 2019 New Officials Finance Forum will be held on Thursday, June 6th at the College of the Holy Cross in Worcester. DLS will provide additional information including the registration form shortly. We hope to see you there!

DLS Builds Ch. 121A Urban Redevelopment Excise Report

**Steve McCarthy – Bureau of Local Assessment
Certification Field Advisor**

Through its Bureau of Local Assessment (BLA), the Division of Local Services (DLS) will be reaching out to communities in the coming weeks seeking information related to our new Urban Redevelopment Excise online report, a combined effort of BLA and the DLS Municipal Databank. This report will display Massachusetts General Law (MGL) Chapter 121A Urban Redevelopment (121A) data by municipality and include a five-year history of the payments received by communities from 121A project. The following article will provide additional details regarding this initiative.

What is the Chapter 121A Urban Redevelopment Excise?

MGL Chapter 121A and state regulation 760 CMR 25.00 allow for a private developer to create an Urban Redevelopment project specifically for the improvement of areas which are

dollars of funding available for action grant proposals for [Municipal Vulnerability Preparedness \(MVP\) Program](#).

These grants will provide designated MVP Communities funding and technical assistance to implement priority adaptation actions identified through the MVP planning process, or similar climate change vulnerability assessment and action planning that has led to MVP designation. Projects that propose nature-based solutions or strategies that rely on green infrastructure or conservation and enhancement of natural systems are preferred.

Applicants can request up to \$2,000,000 in funding (regional proposals may request up to \$5,000,000), and a 25 percent match of the total project cost is required. For more information, see the [MVP Action Grant Eligibility Criteria](#).

To view the RFR and download required forms, see the [COMMBUYS website](#). Proposals are due by 4:00pm on April 19th, 2019.

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,

considered to be substandard or blighted open space. In return, the developer receives an exemption of real and personal property taxes, betterments, and special assessments. This exemption stays in place for the duration of the Ch. 121A agreement.

This property tax exemption is intended as an incentive for 121A Urban Redevelopment corporations to pursue economic development in communities with high property taxes that may diminish the market for private investments. Even though the 121A corporation is granted a property tax exemption, the municipality still collects certain revenues in lieu of property taxes on property that otherwise would have been undevelopable. At the same time, 121A agreements provide certainty to developers regarding the amount of taxes they will pay throughout the life of the 121A contract.

A 121A agreement must serve a public purpose. The most frequent application of c.121A is the construction of housing for low and moderate income families. However, 121A contracts can take many forms.

Communities Utilizing the Chapter 121A Program

Less than 100 municipalities in Massachusetts have one or more Chapter 121A programs in place with the count fluctuating based on program start and completion dates. Recently, some well-known developments under 121A programs include the Encore Boston Harbor (formerly known as Wynn) Casino in Everett and the MGM Grand Casino in Springfield. In both cases, it was determined that the existing real estate was blighted and unlikely to see meaningful development. Before and after photos show the significant scale and scope 121A development can take.

Before: MGM Grand, Springfield



regional school and other districts should consider for FY2020 budgets and other related matters.

BLA to Host Informational Workshops

The Bureau of Local Assessment (BLA) will conduct three regional workshops and a webinar in March and April highlighting various topics including updates to the Certification Standards IGR, what to expect if in certification this year, improving New Growth review, interim year review, FY20 State-Owned Land review, and an update on reviewing the utility class - use code 504. Advanced registration is required for all workshops including the webinar.

Shrewsbury - April 2, 2019
Shrewsbury Town Hall
100 Maple Ave,
Shrewsbury
10am - Noon

Sandwich - April 10, 2019
34 Quaker Meeting House
Road, Sandwich
10am - Noon

Webinar - April 17, 2019
Test
link: <https://zoom.us/test>

Please email your site choice, name, community, email address, and phone number to bladata@dor.state.ma.us.

The Massachusetts Association of Assessing Officers (MAAO) will grant two (2) continuing education credits to assessors attending the

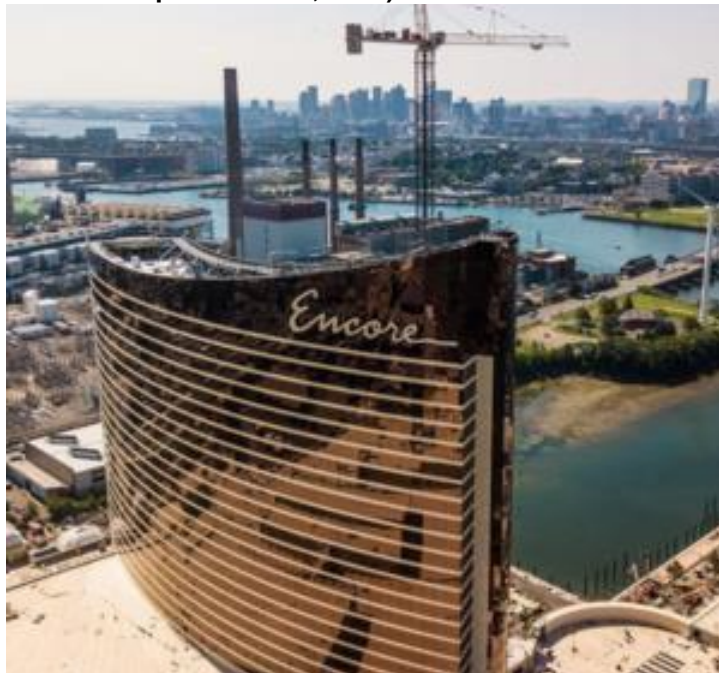
After: MGM Grand, Springfield



Before: Encore Boston Harbor Casino, Everett



After: Encore Boston Harbor Casino, Everett (expected date of completion June, 2019)





Other DLS Links:

[Local Officials Directory](#)

[Municipal Databank](#)

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

[Bulletins](#)

[Publications & Training
Center](#)

[Tools and Financial
Calculators](#)

What is the DLS interest in Chapter 121A?

DLS seeks to assist communities in their budget development by helping them determine how many excise tax dollars would be received annually from 121A contracts. As previously mentioned, the Urban Redevelopment Excise online report, a combined effort of BLA and the DLS Municipal Databank, shows a five-year history of the payments received by communities from 121A project. This historical view of payments may be used as a benchmark to guide communities in development of the following year's budget. It is our hope that communities utilize this resource and the information such as project start and end dates the projects and project locations to assist them in their budgeting and fiscal planning.

We must acknowledge that the existing online report is a definite work in progress. Once complete, our goal is to house a comprehensive database available 24/7 that accurately tracks both completed and current 121A projects, the start and end dates of those 121A projects, and a five-year "look back" showing the amount of excise tax received annually by the community.

We are currently confirming the accuracy of our existing data, working on a new process to store the data, and developing a process to retrieve new data from communities. Our ultimate goal is to integrate this data that of other state agencies in order to better administer and review information and initiatives related to 121A projects.

What does BLA need from the communities?

The initial efforts are underway to ensure accurate existing information regarding 121A project in place, however municipalities will play a critical role in ensuring the integrity of the data. BLA will be emailing communities directly regarding their 121A projects with a request that they compare records with the information DLS currently has on file. Should the data not reconcile, we ask that communities correct the information and additional data as needed.

We look forward to working with our partners in local government to improve the knowledge base, tracking and application of the 121A Urban Redevelopment excise. If your community does not receive an email regarding our 121A initiative by April 8th, 2019, or if you have any questions, please email Steve McCarthy at mccarthys@dor.state.ma.us or call (617) 626-2334. Thank you!

Data Highlight of the Month: Ch. 121A Urban Redevelopment Excise

DLS Municipal Databank

The Municipal Databank has developed a report showing all the projects by community, as well as the Urban Redevelopment Excise collected by Department of Revenue (DOR) and distributed back to the host community. The excise payments are made semi-annually with the bulk of the revenue paid in June, based on excises collected by DOR in December through May and since the Urban Redevelopment returns are due on March 15th annually most of the revenue is collected during this period. The report can be accessed by clicking [here](#).

March Municipal Calendar

- | | | |
|---|---------------------------------|--|
| 1 | Municipal Databank | Notification of Cherry Sheet Estimates for the Following Year (pending action taken by the Legislature)
The cherry sheet provides estimates of 1) receipts: local reimbursement and assistance program appropriations and 2) assessments: state and county assessments and charges to local governments. The Municipal Databank posts cherry sheet estimates on the DLS website and updates them at every stage of the state budget process. |
| 1 | Personal Property Owner | Submit Form of List to Assessors
This return is due on or before March 1, but the Assessors may extend the deadline to a date no later than the date abatement applications are due. |
| 1 | Charitable Organization | Submit 3ABC Forms
To be eligible for exemption from taxation for the next fiscal year, a charitable organization must file this form with the Assessors detailing the property held for charitable purposes. It is due on or before March 1, but the Assessors may extend the deadline to a date no later than the date that abatement applications are due. |
| 1 | Telephone and Telegraph Company | Deadline for Telephone and Telegraph Company to File Form of List
BLA may extend the deadline to a date no later than April 1. |

31 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](#).

April Municipal Calendar

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.

1 Taxpayer **Deadline to Pay Semiannual Bill**
[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.

1 Taxpayer **Deadline to Apply for Property Tax Exemptions for Persons, Residential Exemptions, and Small Commercial Exemptions**
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](#).

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

Editor: Dan Bertrand

Editorial Board: Sean Cronin, 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.

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