



July 20th, 2023



Save the Date: 2023 "What's New in Municipal Law" Seminars

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- **Save the Date: 2023 "What's New in Municipal Law" Seminars**
- **Highly Recommended: Defining the Role of Town Administrator**
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Important Dates & Information

Recent Flooding Events – Emergency Expenditure Process for Municipalities

In light of the recent flooding events in the Commonwealth, the Division of Local Services (DLS) would like to direct municipal managers to the DLS resources regarding emergency declarations and emergency spending procedures under MGL 44 § 31.

[Emergency Expenditures, Chapter 44, Section 31](#)

DLS is ready to assist you in any way we can. If you have further questions please contact your [Bureau of Accounts Field Representative](#).

Annual End-of-Year Letters

The Division of Local Services has posted on its website the FY2023 Bureau of Accounts Annual End-of-Year Letters for:

- [Accountant/Auditor](#)
- [Treasurer](#)
- [Collector](#)
- [Clerk](#)

The Division of Local Services [Municipal Finance Law Bureau](#) will offer its annual "What's New in Municipal Law" seminars for local officials on Thursday, September 21, 2023 at the Bentley University Conference Center in Waltham and Thursday, September 28, 2023 at the Log Cabin Banquet & Meeting House in Holyoke. The seminars will be held in-person. Registration will open in early August. Stay tuned to *City & Town* and DLS Alerts for more information!

Highly Recommended: Defining the Role of Town Administrator

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.

Effective governance is crucial for the smooth functioning of cities and towns. Town administrators serve as key liaisons between elected officials, municipal departments, and the community. While a job description outlines the specific responsibilities, qualifications, and expectations of the town administrator position, a bylaw

- [Regional School Business Official](#)

FY2024 Telephone Company Central Valuations

Local boards of assessors will find the fiscal year 2024 telephone company central valuations pursuant to M.G.L. Chapter 59, Section 39 on the our [website](#) effective Thursday, June 15, 2023. Also included is a memorandum to assessors about the FY2024 valuation, the new growth figures, a list of company billing addresses, and the *Additional Landline Telephone Personality by FCC Code* for each of the centrally valued telephone companies by community.

FY2024 Pipeline Company Central Valuations

Local boards of assessors will find the fiscal year 2024 pipeline company central valuations pursuant to M.G.L. Chapter 59, Section 38A on our [website](#) effective June 15, 2023. Also included is a memorandum to assessors about the FY2024 valuation as well as the new growth figures and a list of company billing addresses.

New Informational Guidelines Releases (IGRs)

The Division of Local Services Municipal Finance Law Bureau and Bureau of Local Assessment have issued nine new Informational Guidelines Releases (IGRs).

IGRs 2023-1 through 2023-4, respectively, explain the procedures and tax billing requirements for quarterly tax billing and payment systems, regular semi-annual payment systems, semi-annual tax billing and payment systems with optional preliminary bills and semi-annual tax billing and payment systems with annual preliminary bills.

[IGR 2023-1: FISCAL YEAR 2024 TAX BILLS QUARTERLY PAYMENT SYSTEM](#)

[IGR 2023-2 "FISCAL YEAR 2024 TAX BILLS SEMI-ANNUAL PAYMENT SYSTEM – ANNUAL PRELIMINARY BILLS](#)

[IGR 2023-3: FISCAL YEAR 2024 TAX BILLS SEMI-ANNUAL PAYMENT SYSTEM](#)

[IGR 2023-4: FISCAL YEAR 2024 TAX BILLS SEMI-ANNUAL PAYMENT SYSTEM – OPTIONAL](#)

provides a legal framework that formally establishes the role and its authority within a town's governance structure. Codifying the town administrator role through bylaw is a progressive step towards efficient governance and can support town structure, policies, and processes. This article explores the benefits of codifying the town administrator role and why it is essential for the continued growth and success of Massachusetts towns.

Professional Expertise and Stability

Codifying the town administrator role provides stability in position function and responsibility, promoting consistency in the role and government structure. Towns with established bylaws can clearly define the position ensure continuity in role and responsibilities during position turnover. This in turn can attract and retain highly qualified individuals dedicated to serving in the formally defined role.

Effective Policy Implementation

Town administrators play a crucial role in translating the vision of elected officials into tangible action plans. Codifying this position can charge the town administrator with policy execution and empowers them with the authority to implement policy decisions. This allows a town administrator to act as a bridge between elected officials and municipal departments and facilitate the process of policymaking and policy compliance.

Efficient Resource Allocation

A town administrator bylaw can outline processes and responsibilities for financial decision and allocation of municipal resources. Administrators are equipped to develop and oversee budgets, analyze financial data, and make informed decisions regarding town revenues and expenditures. Defining the town administrator's financial role and authorities creates a structured approach to financial processes and decision-making. This ensures consistency in overall fiscal management and promotes transparency and accountability in the use of taxpayer funds.

[PRELIMINARY BILLS](#)

IGR 2023-5 informs local officials that FY2024 deductions from gross receipts for Clause 41s senior personal exemption increased by 8.7% over FY2023.

[IGR 2023-5: SOCIAL SECURITY DEDUCTION FOR FISCAL YEAR 2024](#)

IGR 2023-6 informs local officials that 6.5% is the (1) maximum local option cost-of-living-adjustment (COLA) increase in Cl. 17 (surviving spouse/minor & elderly) exemption amount; (2) optional COLA applied to increased asset limit of Cl. 17s exemptions; (3) optional COLA applied to increase income & asset limits of Cl. 41s senior exemptions.

[IGR 2023-6: OPTIONAL COST OF LIVING ADJUSTMENT FOR FISCAL YEAR 2024 EXEMPTIONS](#)

IGR 2023-7 informs local officials of a calendar 2023 6.5% increase in the maximum valuation for parcels qualifying for land of low value foreclosure procedure to a new maximum of \$26,417.

[IGR 2023-7: CALENDAR YEAR 2023 ADJUSTMENT IN LAND OF LOW VALUE FORECLOSURE VALUATION LIMIT](#)

IGR 2023-8 provides combined guidelines for annual determination of property assessments for certification and interim years, classification of property according to usage class, calculation of the minimum residential factor and allocation of the tax levy among the property classes for Fiscal Year 2024.

[IGR-2023-8 – FISCAL YEAR 2024 GUIDELINES FOR ANNUAL ASSESSMENT AND ALLOCATION OF TAX LEVY](#)

IGR 2023-9 describes procedures and forms for reporting tax base growth and adjusting levy limits for FY2024.

[IGR-2023-9 – FISCAL YEAR 2024 GUIDELINES FOR DETERMINING ANNUAL LEVY LIMIT INCREASE FOR TAX BASE GROWTH](#)

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

Latest Issue of *Buy the Way* Now Available

Don't miss [Issue #21 of *Buy the Way*](#), the official magazine of the Operational Services Division

Streamlined Administrative Processes

Town administrators are responsible for overseeing day-to-day administrative operations, personnel management, and ensuring compliance with legal requirements. Codifying this role towns can streamline administrative processes, reduce bureaucratic bottlenecks, and improve the efficiency of service delivery to residents.

Reporting Structure

A bylaw can set forth a general framework for the town administrator supervising authority and reporting relationships. Formally defining town administrator authorities clarifies reporting relationships between management and personnel and empowers the town administrator to hold officials accountable. Implementing this bylaw can provide a clear legal foundation for the Town Administrator position and ensure proper implementation and enforcement.

By establishing a legal framework for this position, towns can benefit from professional expertise, streamlined processes, and effective policy implementation. The role of Town Administrators enhances the overall functioning of local government ensuring stability, transparency, and accountability. Embracing this approach can pave the way for sustainable development improved citizen satisfaction and prosperous communities.

Helpful Resources

DLS has compiled a number of handy resources that might be helpful to review as you consider ways in which the role of the town administrator might be better defined in your community. Below you'll find a links to introductory municipal finance guidance, trainings, data and other helpful resources.

Review our [Foundations in Municipal Finance for the New Official trainings](#). Unveiled this year, these interactive videos provide a comprehensive overview of municipal finance in Massachusetts and cover key concepts important to new local officials or those who

(OSD).

Farm Value Advisory Commission FY2024 Recommended Chapter Land Values

The Division of Local Services has posted the Farmland Valuation Advisory Commission adopted range of recommended agricultural, horticultural, and forest land use values for the various categories of land classified under *Chapter 61 and 61A* for Fiscal Year 2024.

Please see below for the land rates and related information:

[Click here for more information on the FY 2024 Chapter Land 61 and 61A Valuations](#)

Communities questioning the FY 2024 chapter land rates should contact the Bureau of Local Assessment at bladata@dor.state.ma.us.

OSD Climate Action Survey: Meeting Your Electric Vehicle Needs

The Operational Services Division consistently reviews the marketplace, buyer purchasing trends, and our Statewide Contract portfolio to determine if there are gaps in our offerings. The Local Government Enablement team at OSD is reaching out to our municipal partners to understand your goals with respect to Climate Action Initiatives, with a focus on Vehicles, Vehicle Infrastructure, and Grants. Your feedback will inform our Statewide Contract procurement activities going forward and ultimately assist municipal organizations in meeting their short- and long-term purchasing goals.

[Take the survey](#)

DLS Links:

[COVID-19 Resources and Guidance for Municipal Officials](#)

[Events & Training Calendar](#)

[Municipal Finance Training and Resource Center](#)

[Local Officials Directory](#)

[Municipal Databank](#)

seek a better understanding of the subject. They outline the budget process in both practical and policy terms, highlights best practices for sound financial management, and explain how each municipal official's role contributes to the overall financial health of a community. We recommend starting with the Introduction and continuing through the Summer, Fall, Winter and Spring modules.

Familiarize yourself with DLS resources such as the [municipal glossary](#), the [events calendar](#), the [municipal calendar](#), and the [Legal Index for Municipal Officials](#).

Utilize our [data visualization tools](#), [municipal trend dashboard](#) and [our community snapshot tool](#) to better understand your community.

[Subscribe to our YouTube Channel](#). Not only are our videos helpful for local officials, they can also serve as an informational tool you can provide to interested residents and taxpayers with questions about subjects such as [Proposition 2 ½](#) and our [New Officials playlist](#).

Community Preservation Act Reminder

Data Analytics and Resource Bureau

Assessors and accounting officers, it's time to update Gateway with the FY2023 Community Preservation Act (CPA) surcharges committed. To do this, go to the Misc Forms module on [Gateway](#) and enter the information on the CP-1 form. Once the form is entered, it must be signed by both the assessor and the accountant. Once that information has been entered, make sure it's submitted. The form is due by September 15th. The state match cannot be calculated until all CP-1's are submitted and reviewed.

In addition, the CPA project inventory (CP-3) needs to be updated using the [Inventory Database](#) application by the Community Preservation Committee. Information can be found [here](#). Failure to complete the entries for the current year will delay the payment of your state matching funds.

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

[Bulletins](#)

[Tools and Financial
Calculators](#)

Please contact the Data Analytics and Resource Bureau at
databank@dor.state.ma.us with questions.



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