



June 15th, 2023



In this edition:

- **The New Officials Edition**
- **Additional Tools and Resources for Municipal Officials**
- **Databank Highlight: Our New Data Resources**
- **DLS Resources for New Accountants and Other Finance Officials**

Important Dates & Information

DLS Survey: Financial Forecasting in Your Community

The Division of Local Services requests your assistance with a short survey regarding your municipality's experience with financial forecasting, including the use of our [Financial Forecasting Template](#) and the related [Instructions](#) on the [DLS website](#). Your feedback will help us improve the services and tools we provide to all communities. The survey can be filled out anonymously and will take approximately three minutes to complete. We greatly appreciate your participation.

To view the survey, please click [here](#). Thank you!

New Informational Guidelines Releases (IGRs)

The Division of Local Services Municipal Finance Law Bureau and Bureau of Local Assessment have issued nine new Informational

The New Officials Edition

Sean Cronin – Senior Deputy Commissioner of Local Services

Every year, new people enter public service for the first time in cities and towns in a variety of roles and positions across the Commonwealth. On behalf of the Division of Local Services (DLS), I want to welcome all of you. To assist with the transition, last year we decided to dedicate our [mid-June edition of City & Town](#) to newly elected or appointed local officials. This year, we're continuing that tradition and incorporating all the additional resources, tools and helpful guidance we've developed over the past 12 months.

Below you'll find a handy crib sheet of links to introductory municipal finance guidance, trainings, data and other helpful resources. Our hope is that those who are new to the field will refer to this edition as needed and those who might have more experience will share it as they see fit. To begin, let's look at some basics.

- Learn more about DLS by viewing our brief introductory [video](#). To find out more about how DLS can assist you in your role and how our organization interacts with communities across the Commonwealth, view the [Meet DLS webinar](#) we presented in partnership with the Massachusetts Municipal Association.
- Sign up for DLS Alerts. [Click here to sign up](#) or contact us at cityandtown@dor.state.ma.us. Whether it's [announcing new DLS visualization tools](#) that can help your community monitor its fiscal health or Cherry Sheet estimates, our *City & Town* e-newsletter and alerts will keep you aware and

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 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

informed.

- Confirm that your contact information is accurate in the DLS [Local Officials Directory](#) (LOD). Municipal clerks play a critical role in updating the Local Officials Directory, so make sure to check with your clerk. For additional information highlighting the importance of the LOD, please read the following [Frequently Asked Questions about the Local Officials Directory](#).
- Bookmark the DLS [Municipal Finance Training and Resource Center](#). From accounting and auditing to local option excise, we offer trainings on a host of topics, including a section specifically dedicated to [municipal finance for new local officials](#).
- 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 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.
- Know your assigned DLS Bureau of Accounts (BOA) field representative and your Bureau of Local Assessment (BLA) field advisor. If you're not sure who's assigned to your community, visit our [online staff directory](#).
- 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 visualizations](#), [municipal trend dashboard](#) and [our community snapshot tool](#) to better understand your

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 (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,

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](#).

On behalf of the entire DLS staff, I want to express our sincere appreciation for all that the local officials of Massachusetts do to sustain and support local government. If you have thoughts or suggestions on ways we can improve, please don't hesitate to contact us. Thank you!

Additional Tools and Resources for Municipal Officials

Financial Management Resource Bureau

The DLS [Financial Management Resource Bureau](#) (FMRB) has been providing guidance and assistance to municipalities across the Commonwealth for more than 30 years. Over that time, we've analyzed hundreds of financial operations and provided guidance on municipal roles, functions, and best practices. In continued support of local officials, DLS has compiled a wide array of tools and information in our [Municipal Financial Management Training and Resources](#). Whether you're a new official or a seasoned professional, bookmark this page as reference guide to common municipal finance topics.

We want to specifically highlight the [Municipal Finance Tools and Templates](#) page. This is a one-stop-shop for municipal officials looking to calculate or map out financial decisions and impacts.

Some of our many tools include:

- Debt Service Calculator
- Residential to CIP Shift Calculator
- Residential Exemption Calculator
- Budget and Tax Rate Planning Tool
- Cash Flow Budget Tool

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](#)

DCR Lifeguarding Program Seeks Applicants

The Department of Conservation and Recreation continues to seek lifeguards at agency-managed waterfronts and pools across the state for the summer season. Pay starts at \$22/hour; and positions are available five days per week, 40 hours per week, weekends included. Interested candidates 16 years and older can find additional information by visiting the [DCR lifeguard webpage](#). To apply to be a lifeguard, please visit the [application webpage](#). To assist DCR in safeguarding local swimming destinations in your area, please share with any interested applicants seeking summer employment.

BULLETIN 2023-1: Summary of 2022 Municipal Finance Law Changes

The DLS Municipal Finance Law Bureau has issued a new Bulletin. To keep local officials informed of legislative developments, DLS periodically publishes a Bulletin summarizing new laws that affect municipal budgets and local tax assessment, administration and collection. Each issue contains a cumulative summary of session laws enacted to that time and indicates whether the Division has issued any further implementation guidelines. This edition of the LEGISLATIVE BULLETIN includes any legislative changes affecting municipal finance found in Chapters 1 - 448 of the Acts of 2022.

[BUL-2023-1](#) – Summary of 2022 Municipal Finance Law Changes

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

MBI Municipal Digital Equity Planning Program is Live

The Massachusetts Broadband Institute (MBI) is accepting applications for the [Municipal Digital Equity Planning Program](#)!

The ability to engage in digital equity planning activities will be a critical step for municipal leaders and staff to build a broad understanding of

- [Capital Targets Template](#)
- [Debt Service Schedule Template](#)
- [Indirect Costs Template](#)

Another highlight of our available tools is the Financial Forecast template. A financial forecast is an essential planning tool that allows a municipality to evaluate various financial impacts and challenges and help strategize fiscal decisions. Our forecast template and guide can be found [here](#). For sample forecasts, including other projects from a variety of communities, visit FMRB's project [webpage](#).

Databank Highlight: Our New Data Resources

Data Analytics and Resources Bureau

Recently, DLS announced major changes to our website including enhancements to the analytics section of our website and the release of additional visualization tools. Click [here](#) to check out our new Municipal Databank page. We've updated and reorganized our Databank pages to make our reports and visualizations easier to find. We also added two new visualizations, focused on free cash use and local receipts. These tools will help you view free cash use in relation to your local operating budget and you can also see how much free cash is appropriated each year and what other communities are doing as well. Another new visual provides multi-year view of the estimated and actual local receipts used to support the operating budget. The [Municipal Financial Self-Assessment](#) provides access to key financial and socioeconomic data that influence a community's overall financial health.

As we begin FY2024, take some time to view the status of your community's tax rate. This dynamic report presents the major form submissions impacting the tax rate approval process and providing a general indication of how close a city or town is to setting the year's tax rate. Click [here](#) to view the report.

If you're looking to create a list of comparable communities, you can use our [community comparison report](#). This tool allows users to group communities by region, county, individually, or by selecting

how internet access, or lack thereof, affects residents of their community, and to develop actionable solutions to bridge the digital divide.

Specifically, the Municipal Digital Equity Planning activities will support municipalities in:

- Decision-making and investments related to services and infrastructure that will increase access, adoption, and usage of the internet for the populations most impacted by the COVID-19 pandemic.
- Preparing to submit grant proposals to existing or forthcoming state or federal opportunities related to solving the digital divide.

Municipalities participating in this program will receive expert advisement from a network of prequalified consultants identified by the MBI.

[Click here to find full program details, eligibility requirements, and apply!](#) For questions or additional information, please reach out via email at eichen@masstech.org.

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](#)

minimum and maximum parameters from common categories such as population, average property tax bills, income, property values and operating budgets.

We've highlight just a small selection of all the reports available on our website. You can see it all by accessing the [municipal databank \(data analytics\)](#) page. As always, DARB staff are available to provide guidance on the use of our data reports and visualization, so please email us at databank@dor.state.ma.us.

DLS Resources for New Accountants and Other Finance Officials

Deb Wagner - Director of Accounts

In the [April 20th, 2023](#) issue of *City & Town*, our Local Assessment Bureau Chief detailed the role of the Division of Local Services and highlighted resources specifically for new assessing officials from our expansive and ever-growing [Municipal Finance Training and Resource Center](#). The focus of this article will be on resources for new accountants and other municipal and finance officials.

The Bureau of Accounts (BOA) - BOA oversees the financial management of municipalities within the Commonwealth. BOA field staff assist financial officers with state regulations and requirements, approve tax rates, certify compliance with Proposition 2 1/2, and offer instruction in sound municipal accounting practices. Certain issues of debt of cities, towns, counties, and districts are issued as "State House notes" and are certified by the Director of Accounts. The Director also certifies free cash of cities and towns that is thereafter available for appropriation.

We reviews audit reports of various Massachusetts local governments submitted by independent CPA firms. As we serve in this role, BOA interacts with all areas of municipal government, from mayors and selectboards to finance committees, accountants/auditors, collectors, treasurers and assessors. One of our most important roles is providing guidance and training around a



multitude of municipal finance issues. All BOA staff are assigned to municipalities, regional school districts and special purpose districts. To find out who your BOA field representative is, click [here for districts](#) and [here for cities and towns](#).

Training and Informational Resources – As mentioned earlier in this edition, subscribing to the [DLS YouTube Channel](#) will provide you with our latest training webinars and videos. We've recently organized the training on our Municipal Finance Training and Resource Center by position in order to help municipal officials more easily find resources that will help in their specific roles. Our webinars are always full of important information and I suggest watching [Free Cash Upload & Certification Process](#), [Excess and Deficiency Upload Process](#), [The Role of the Collector](#), [The Role of the Treasurer](#) and [Delinquent Real Estate Taxes: Tax Taking Process](#). Other valuable resources include [The Role of the Finance Committee](#) and [The Role of the Finance Director](#). Recently, we presented a webinar on *Completing the Tax Rate Recap Forms* which should be available online soon!

For anyone in a financial management role in their community, I recommend any of the resources located in these "Resources by Process" section of our training website including [Analyzing the Fiscal Health of Your Community](#) and [Budgeting and Long-range Financial Planning](#). The latter has tools and templates that can assist you in planning for the long-term fiscal health of your community.

Timely Information and DLS Gateway – We always recommend subscribing to [DLS Alerts](#). In addition, it's important to note that if you're one of our municipal partners who submits information to DLS, make sure you are signed-up for [DLS Gateway](#) by contacting your local Gateway administrator.

The Bureau of Accounts is ready to assist you in any way we can in your new role. Please reach out anytime to your BOA field representative and let us know how we can help. We're here to help!

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Contact *City & Town* with questions, comments and feedback by emailing us at cityandtown@dor.state.ma.us. To view previous editions, please [click here](#).

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

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