

A Publication of the Massachusetts Department of Revenue's Division of Local Services



January 18th, 2024



The Year in Review and the Year Ahead

Sean Cronin - Senior Deputy Commissioner of Local Services

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By the Numbers

City & Town provides updates on the progress of the tax rate and certification process. This information is available 24/7 by [clicking here](#).

Preliminary Certifications Approved:
65

Final Certification: 65 (of 67 total)

LA4 (Assessed Values):
348 approved (348 submitted)

LA13 (New Growth):
348 approved (348 submitted)

Tax Rates: 341 approved

Balance Sheets: 241 approved

Total Aggregate Free Cash
Approved: \$1,654,813,395

Important Dates & Information

DLS Winter Update

At this time of year, when you're busy reviewing FY24 budget performance while also preparing for FY25, I'd like to thank all of you in local government for all you do to deliver the core services that residents of the Commonwealth depend on. Local government employees undertake the critical and oftentimes unheralded work that keeps our cities and towns safe and functioning. Thank you and best wishes in 2024!

On the finance side of local government, CY23 again showcased the collaborative effort between local officials and my colleagues here at DLS to get done what needed to be done in order for property values to be approved, tax rates to be set, and Free Cash to be certified. Thank you for the collaboration!

In December, Governor Healey signed the FY23 close-out supplemental budget. Included were a number of important provisions related to municipal finance that we highlighted in [Bulletin 2023-8](#). If you haven't read that yet, I strongly recommend that you do, as it explains the changes to stabilization funds, use of insurance proceeds, accounting of certain municipal receipts (including opioid settlement monies), mitigation funds and the ability to amortize FY24 major disaster deficits over three years. A reminder that all IGR's, Bulletins, LFO's and FAQ's are available [here](#). We recently made improvements to the site, making it easier to search for the legal publications.

Given the seasonal nature of certain reporting requirements, municipal responsibilities, billing processes and regulatory functions, we are utilizing seasonal pages on our website that provide helpful resources, tools and guidance you might find useful for the time of year. The Winter Update provides timely resources related to the annual operating and capital budget processes, property tax commitments, warrants, tax billing, abatements, issuing motor vehicle excise, and municipal debt. Bookmark our Winter resources [here](#).

EOED: Inland Dredging Pilot Round

Inland Dredging Pilot Round coming soon. Next week, the Executive Office of Economic Development (EOED) will open an inland dredging grant round open to all 351 municipalities. This round offers final design and construction grants for dredging of freshwater lakes, ponds, rivers, streams, and drinking water reservoirs, as well as dredging required for removal of municipal dams. To be added to the round's announcement list, please send your name, organization, and email address to EOHEDgrants@mass.gov, subject line: "Dredging Program Email List."

New Bulletins: New Cannabis Control Commission Regulations, Recent Legislation Amortization of FY2024 Major Disaster Related Deficit

The Division of Local Services recently published two new bulletins. Bulletin 2023-9 discusses recent regulatory changes affecting municipal finance promulgated by the Cannabis Control Commission pursuant to Chapter 180 of the Acts of 2022, An Act Relative to Equity in the Cannabis Industry. Bulletin 2023-10 summarizes Section 205 of Chapter 77 of the Acts of 2023 which authorizes cities and towns to amortize their FY2024 major disaster related deficit over fiscal years 2025 to 2027, inclusive, in equal installments or more rapidly.

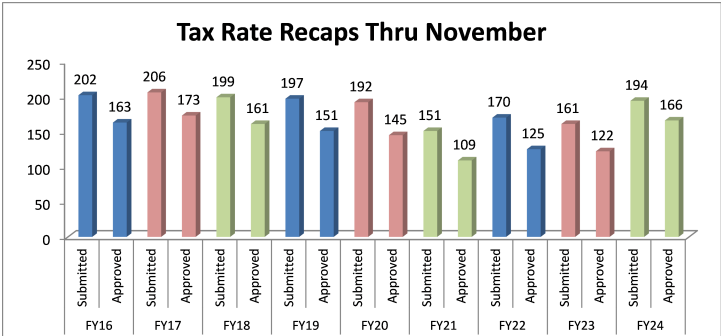
[BUL-2023-9: New Cannabis Control Commission Regulations](#)

[BUL-2023-10: Recent Legislation Amortization of FY2024 Major Disaster Related Deficit](#)

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

Hopefully, you've registered for our *Economic and Fiscal Outlook* workshop at the Massachusetts Municipal Association's Annual Meeting tomorrow at 2pm. This workshop covers important current issues in municipal finance and looks at FY24 and beyond. In addition to presentations by DLS bureau chiefs, we are thrilled to have Administration and Finance Secretary Gorzkowicz and DOR Commissioner Snyder on the panel. We also invite you to come say hello to us at Booth 715 to learn more about the many resources, tools and data DLS has to offer.

At the conclusion of each tax rate setting season, I like to provide some management metrics. An important workload metric for DLS is the number of property tax recaps submitted / approved by the end of November. Why? Because fewer submitted by the end of November means more need to be approved in just one month (December), which can result in the need to delay review and approval of other important items (e.g., balance sheets, Schedule A). As shown in the graph below, FY24 was a return to the pre-pandemic level of recaps submitted / approved by the end of November. Thank you to those municipalities that submitted recaps earlier than you did the past few years! For those who want to learn more about ways to complete the recap sooner and get a tax rate set earlier, visit our [Training & Resource Center](#), specifically the [Tax Rate Setting](#) section. In addition, the DLS-hosted webinar where Yarmouth finance officials explained how they prepare the recap and are able to get their tax rate approved in the July-August timeframe is available [here](#).



For Free Cash, 238 balance sheets were submitted by the end of November with 216 approved. As shown in the graph below, both

Bulletin 2023-8: Recent Legislation - Chapter 77 of the Acts of 2023

The Division of Local Services (DLS) Municipal Finance Law Bureau (MFLB) has a new bulletin. Bulletin 2023-8 focuses on recent legislative changes affecting municipal finance found in Chapter 77 of the Acts of 2023. The changes effect stabilization funds, the use of insurance proceeds, the general rules concerning municipal receipts, mitigation or exaction funds and major disaster amortization.

[BUL-2023-8 – RECENT LEGISLATION Chapter 77 of the Acts of 2023](#)

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

Bulletin 2023-7: G.L. c. 44, § 53 Clause 4 - Opioid Settlement Receipts

The Division of Local Services Director of Accounts has issued [Bulletin 2023-7](#).

On December 4th, 2023, Governor Healey signed [Chapter 77 of the Acts of 2023](#). Section 9 of the law provides, in part, for an exception to the legal requirement that all receipts are to be recorded as general fund revenue per [G.L. c. 44, § 53](#) for Opioid Settlement Receipts. Municipalities now have the option to account for these receipts in a special revenue fund.

[BUL-2023-7 – G.L. c. 44, § 53 Clause 4: Opioid Settlement Receipts](#)

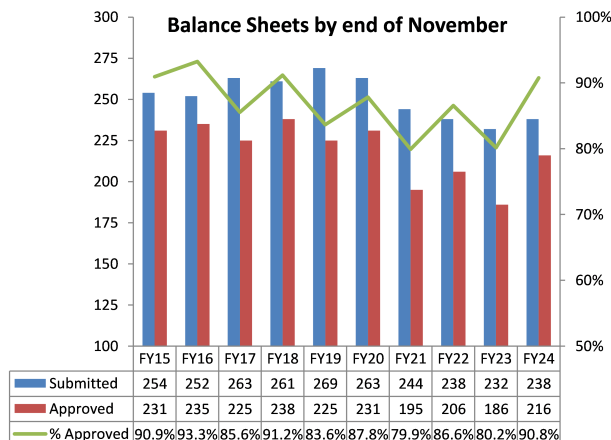
To access IGRs, LFOs and Bulletins, please visit [this webpage](#).

Healey-Driscoll Administration Announces \$5 Million in IT Grants for Municipalities Through Community Compact

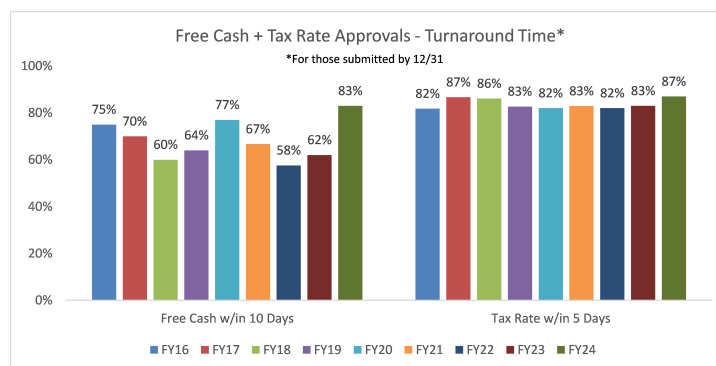
The Healey-Driscoll administration announced that \$5 million in grants have been awarded to municipalities to upgrade and improve their information and technology systems through the Community Compact program. This funding comes from one of four Community Compact grant programs being run this fiscal year and will benefit 68 municipalities and school districts, including 13 first-time recipients.

The 52 grants being awarded total more than \$4.95 million and will go toward improving cybersecurity and

the number submitted and the number approved increased with 90.8% of those submitted approved.



In terms of turnaround time, the graph below depicts 83% of Free Cash submissions being approved within 10 working days, the highest figure in the dataset. For tax rates, 87% were finalized within one work week, an increase from the past few years. Great job by the Bureau of Accounts!



In order to get to tax rate approval, a number of assessment-related items need to be submitted by local boards of assessors and reviewed/approved by the Bureau of Local Assessment (BLA). The graph below looks at the turnaround time for three such items: LA-3 (sales), LA-13 (new growth) and LA-15 (interim year adjustment). As you can see, there was a slight increase in the number of LA-3's (76% vs 75%), LA-13's (81% vs 77%) and LA-15's (83% vs 79%) approved within five days. Great job by BLA!

e-permitting, centralizing financial systems, implementing records management systems and infrastructure needed for hybrid meetings. The full list of IT grant awards can be found [here](#).

In addition to the information and technology grants, funding has been made available through both the Fiscal Year 2024 budget and the administration's capital investment plan to support each of the following Community Compact programs:

Best Practices - \$2 million
Efficiency & Regionalization - \$600,000
Municipal Fiber - \$5 million

The application periods for the Efficiency and Regionalization Grant Program and Municipal Fiber Grant Program open on Jan. 8, 2024 and March 11, 2024, respectively.

2023 "What's New in Municipal Law" Materials Now Available Online

We are pleased to announce that the 2023 "What's New in Municipal Law" court decisions presentation, workshop materials, and discussion summaries are now available online. All of the material can be accessed on the seminar's website [here](#).

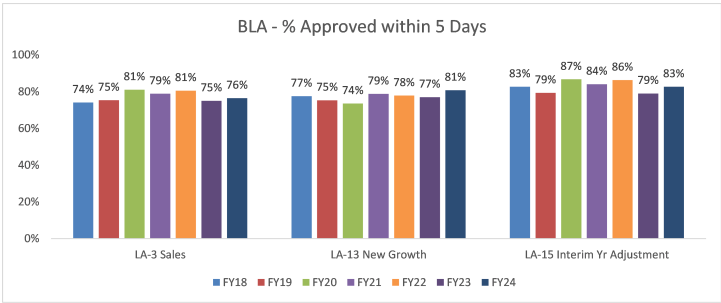
New DLS Visualization Tool Highlights Trends in Municipal Debt

DLS is pleased to announce the release of our latest municipal finance visualization. Our new [Trends in Municipal Debt](#) tool provides an in-depth look at both general fund debt service and outstanding debt using data collected through the [DLS Gateway application](#). Individual charts show trends in debt service over time and sort the data by type and per capita. We've also included a glossary page to help explain many of the terms associated with [municipal debt](#). Each dashboard can be downloaded to a PDF file, and the source data can be accessed using the "351 Report" button.

Please email any feedback to the Data Analytics & Resources Bureau at DARB@dor.state.ma.us.

Informational Resource Page for City/Town Clerks

The Division of Local Services is pleased to announce the availability of materials on the Municipal Finance Training & Resource Center under [resources by position](#) to assist



I want to remind local officials that you are able to view the status of each form required to set a tax rate by viewing the [Community Tax Rate Status](#) visual that is part of our [library of data visualizations](#). By utilizing this tool, there should be no question about the status of any of your community's forms.

CY23 was another successful year for DLS. In addition to managing the core responsibilities noted above, the team continued to increase and enhance our [Training & Resource Center](#), developed new ways to [visualize](#) the data we collect and advised many municipalities on opportunities to improve their financial management operations by taking advantage of the expertise of our [Financial Management Resource Bureau](#). We've also welcomed some new employees to DLS who've joined us including Janie Dretler (Executive), Paula King (BLA), Brianna Ortiz (MFLB), Kelly Donato (MFLB), Ryan Dunn (MFLB) and Jessica Sizer (FMRB).

Speaking of DLS employees, it is with mixed emotions that I note this is the last week at DLS for Kirsten Shirer, the Data Analytics and Resource Bureau Chief. While I'm disappointed that we will no longer be colleagues, I am thrilled for her, as she gets to retire after 35 years of dedication to the Commonwealth, DLS and cities and towns. During my tenure, she has played a huge role in the modernization of Gateway, the development of our data visualization initiative and the creation of our Training & Resource Center. She will be greatly missed! We are fortunate to have Gene Voskov come aboard as the new DARB bureau chief. His background in IT and finance is a great match for DLS!

Finally, I'd like to highlight two upcoming DLS events. First, as a complement to the Municipal Finance Law Bureau's Attorney of the

city or town clerks. A city or town clerk is an integral member of the municipal management team and a central information point for residents. While the job responsibilities may vary from community to community in Massachusetts, the clerk is a bonded official who is the municipality's record keeper and often the chief election officer. The new page is one stop shopping for the following topics important to clerks:

- Overview of responsibilities
- Adopting local option excise
- Local elections and town meeting
- Local Officials Directory
- Municipal debt and borrowing
- Proposition 2 ½ votes
- Record legislative action
- Tax rate setting process

Be sure to bookmark the [Municipal Finance Training and Resource Center](#) page and subscribe to our [YouTube channel](#).

Latest Issue of *Buy the Way* Now Available

Don't miss [Issue #24 of Buy the Way](#), the official magazine of the Operational Services Division (OSD).

[Click here](#) to get news and updates from OSD delivered to your inbox.

BULLETIN-2023-6: Massachusetts Statewide Opioid Settlement Funds

The Division of Local Services (DLS) Bureau of Accounts has issued Bulletin 2023-6. Bulletin 2023-6 is a reminder to city and town accounting officials of the requirements for the accounting treatment of statewide opioid funds as well as the reporting requirements to document their use in accordance with the State Subdivision Agreement.

[BUL-2023-6 – Massachusetts Statewide Opioid Settlement Funds](#)

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

BULLETIN-2023-5: Tax Title Foreclosure Surplus Proceeds

The DLS Municipal Finance Law Bureau has a new Bulletin. Bulletin 2023-5 discuss a recently decided United States Supreme Court case, *Tyler v. Hennepin County*, 598 U.S. 631 (2023). As a result of that decision, there is uncertainty as to

Day service, starting Wednesday January 24th, local officials can utilize a Zoom link every Wednesday between 10am and 12pm to speak directly with our legal counsel, primarily led by Bureau Chief. Local officials only need to [click the button on the DLS website](#) and they will then be placed in a waiting room and addressed in the order of arrival. Second, if you or a someone you know wants to learn more about or refresh their understanding of local government finance, I encourage you to join us at the MMA's *Municipal Finance 101* webinar on February 6th. [Click here to learn more](#).

At DLS, we remain committed to supporting our colleagues in local government. If you have any thoughts or ideas that you would like to share with me directly, please contact me at croninse@dor.state.ma.us. In closing, I wish you the best during the busy coming months and always know that DLS is here to assist.

Highly Recommended: Getting Ready for Budget Season

Financial Management Resource Bureau

Frequently, communities formalize the budget process town by-law or written policy. A budget calendar specifies dates for the completion, distribution or receipt of revenue projections, departmental appropriation guidelines and requests, a capital improvement plan, a working budget, a final budget and so forth. It allows for hearings, reviews and approvals at different levels, and accounts for the time needed to print and distribute the warrant. For a town, the process typically begins in the fall and ends on the date of the annual town meeting.

A municipal calendar includes important dates and datelines that extend beyond the budget process. It overlays dates for the completion of routine as well as important responsibilities of the treasurer, collector, accountant and assessors. It can also include any other tasks carried out by non-finance related managers, such as an annual inventory of computer equipment, or a schedule for employee performance reviews. A meeting of department heads can be the starting point for modifying the master calendar to meet the specific needs and circumstances of the community. A sample town

whether or not tax title foreclosure surplus proceeds will need to be returned to property owners. The Bulletin notes that DLS will not object to a community temporarily holding any such surplus proceeds in an agency account until there is a directive from the courts on this matter.

[BUL-2023-5 – TAX TITLE FORECLOSURE SURPLUS PROCEEDS](#)

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

MassDEP: New Large Entity Reporting Requirement

The Massachusetts Department of Environmental Protection (MassDEP) adopted a new regulation 310 CMR 7.41: *Large Entity Reporting Requirement* that became effective on September 1, 2023, which requires large entities (fleet owners, businesses, government agencies, municipalities, brokers, etc.) to submit a one-time report on medium- and heavy-duty (MHD) vehicles greater than 8,500 lbs. operated or dispatched in Massachusetts. Specific information that must be reported includes vehicle type and usage characteristics.

This report will help MassDEP assess the best way to develop electric vehicle charging infrastructure and programs to support and accelerate the MHD zero emission vehicle market in Massachusetts.

Entities must submit the report to MassDEP by **5:00 PM on Friday, March 1, 2024**. To determine whether an entity is required to report, follow the instructions provided in the link below:

<https://www.mass.gov/how-to/large-entity-reporting-requirement>

"Adopting Local Option Excise Taxes" Training Video Now Available

DLS is pleased to announce the availability of a [new training video](#) explaining the process for adopting a local option excise on room occupancy, meals and adult use recreational marijuana, or a community impact fee on short-term rentals in your community. The training also covers the Division of Local Services' role in local option excises, discusses the timetable involved with adopting any of these options, and provides examples of warrant language to assist you in

budget calendar can be found below.

A municipal calendar, however, works hand-in-hand with regular department head and finance officer meetings. This, in turn, suggests that a central management structure exists, particularly in towns, to coordinate activities and guide meetings of finance officers. Leadership can come from a town manager, town administrator, executive secretary, finance director or other town officer assigned the task depending on the form of government. In any case, a set calendar allows workloads to be planned, progress to be monitored and, more importantly, problems to be anticipated and corrected in advance of critical deadlines.

Budget/Capital Calendar

BOS = Board of Selectmen
AS = Assistant to Selectmen
TA = Town Accountant
FinCom = Financial Advisory Committee
CIC = Capital Improvement Committee
SchCom = School Committee

Sample

Month	Due By	Responsibility	Description
September	30-Sep	AS	Update capital planning inventory schedules (facilities, fleet, and equipment)
October	31-Oct	TA	Begin compiling revenue projections
	31-Oct	AS	Update calendar for budget/capital plan deliverables for coming year
November	5-Nov	SchCom	STGRSD meet with member communities to begin preparing annual operating budget
	15-Nov	BOS	Set reserve and capital expenditure goals for the new year
	15-Nov	Multiple	Budget kickoff meeting (BOS to establish guidelines for the coming year)
	30-Nov	FinCom	Prepare budget worksheets and standard forms for new fiscal year
December	15-Dec	FinCom	Distribute worksheets and memo outlining instructions and guidelines for coming year
	15-Dec	CIC	Distribute memo, worksheets, inventory schedules, and current multiyear plan
	31-Dec	TA	Notify stakeholders of certified Free Cash
January	2-Jan	TA	Issue initial revenue projections to stakeholders
	2-Jan	FinCom	Distribute calendar of scheduled department head budget appointments
	15-Jan	CIC	Distribute calendar of scheduled department head capital planning appointments
	20-Jan	Depts	Submit budget requests to FinCom
	31-Jan	FinCom	Compile budget submissions
	31-Jan	Depts	Submit capital requests to CIC
February	1-Feb	TA	Issue updated revenue projections to stakeholders
	15-Feb	TA	Issue consolidated capital package to CIC for review
	all month	FinCom	Meet with department heads, boards, and committees to review budget requests
	all month	CIC	Meet with department heads, boards, and committees to review capital requests
28-Feb	BOS	Request Board of Assessors to declare overlay surplus	
March	1-Mar	TA	Issue final revenue projections to stakeholders
	1-Mar	SchCom	STGRSD operating budget is prepared and presented to the town
	15-Mar	AS	Prepare and distribute draft ATM warrant to BOS and FinCom
	31-Mar	FinCom	Present draft budget recommendations to BOS
April	1-Apr	SchCom	Adopt operating budget and issue town assessments
	1-Apr	CIC	Finalize capital outlay, narratives for current year, and 5-year plan
	10-Apr	AS	Distribute draft warrant to BOS and FinCom for article recommendations and votes
	15-Apr	CIC	Present multiyear capital plan and current year capital outlay to BOS and FinCom
	15-Apr	FinCom	Vote on warrant article recommendations
	15-Apr	FinCom	Finalize budget recommendations and send final draft to department heads
	30-Apr	FinCom	Present final budget recommendations to BOS
	30-Apr	AS	Finalized ATM articles for printing
May	1-May	BOS	Post ATM warrant and meeting notification
	May		Annual Town Meeting

The DLS [Financial Management Resource Bureau \(FMRB\)](#) provides tailored consultative services to municipalities across the state. Articles in this series highlight a particular financial management best practice that we frequently recommend.

preparing for a vote on a local option excise tax.

The [training video](#) is now available on the DLS YouTube channel, along with the [presentation slides](#). Additional [local options related training resources](#) and [local options data and reporting](#) information is also available on the DLS website. If you have any questions relative to adopting local option excise taxes please contact databank@dor.state.ma.us.

OIG Offers No Cost Procurement Training for Municipalities

The Office of the Inspector General introduced a pilot program, "One Free Designee," that offers core public procurement training to one public employee per municipality at no cost. Effective in FY 24 (July 1, 2023 – June 30, 2024), the OIG is offering free tuition for the three courses required for one employee to receive MCPPO designation to any municipality in the Commonwealth for whom the cost is a barrier. The \$100 fee associated with all designation applications and renewals has been eliminated.

To receive the free training for an employee, the chief municipal officer (Mayor, Manager/Administrator or Select Board Chair) must submit a [form](#) indicating the employee they wish to receive the training and an acknowledgement that obtaining the cost of training could be a factor in obtaining the designation.

If you want to learn more about the MCPPO designation, please visit our [website](#). If you have any questions, please email the OIG at MA-IGO-TRAINING@mass.gov.

[One Free Designee Application Form | Mass.gov](#)

DLS Links:

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

[Events & Training Calendar](#)

[Municipal Finance Training and Resource Center](#)

[Local Officials Directory](#)

[Municipal Databank](#)

DLS Training Highlight: Property Tax Abatements

Municipal Finance Training & Resource Center

After tax bills have been mailed, local taxpayers may reach out to learn about the property tax abatement process in your community. Each local board of assessors has the authority to grant property tax abatements to taxpayers. An abatement request is filed when a taxpayer feels the assessed value of his or her property is too high or disproportionately assessed. The statutory abatement procedure is the only remedy available for a taxpayer to contest and reduce an assessed tax liability. Part of the assessors' role is to carefully document the receipt and processing of all abatement applications to preserve the municipality's rights for any future legal actions. Mishandling and delayed review of documents and information can have significant repercussions. A taxpayer must timely file an abatement application. If not, they lose the right to any abatement since assessors lack jurisdiction and authority to grant an abatement if the abatement is not filed within the appropriate timeframe.

Assessors have three months from the date they receive an abatement application to grant or deny an abatement. The three-month action period can be extended by written consent of the taxpayer. The application is deemed denied if the assessors do not act within the three months, or extended, action period. Abatement certificates and denial notices must be sent within 10 days of the date the assessors act on the application, or the application is deemed denied. The abatement book is a public record and is open to mandatory disclosure under the public records law. A taxpayer dissatisfied with the local board of assessors' decision has the right of appeal with the [Appellate Tax Board](#) (ATB), a state administrative board that hears taxpayer appeals on local and state tax matters. It consists of five members appointed by the Governor for staggered six-year terms. A taxpayer must file an appeal with the ATB within three months of the date the assessors granted or denied the abatement, or the date the application was deemed denied if they did not act.

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

[Bulletins](#)

[Tools and Financial Calculators](#)



DLS has several resources in the Municipal Finance Training and Resource Center detailing the [abatement process](#), including an [abatement video playlist](#) on the DLS YouTube Channel that provides an overview of abatements, assessors' powers to abate property taxes, and the role of the [Appellate Tax Board](#). The abatement process is outlined on the [Determining Property Values webpage](#) and in the division's [Foundations in Municipal Finance - Winter Module](#) in the financial procedures section under billing adjustments. Additionally, forms used by assessors for abatement application dispositions can be found [here](#).

Be sure to bookmark the [Municipal Finance Training and Resource Center](#) page and subscribe to our [YouTube channel](#) to stay updated on new items added. Is there something you would like to see added? Please email DLSTraining@dor.state.ma.us. We would love to hear from you!

Why Your Community Needs a Lead Service Line Inventory

Office of the State Treasurer and Receiver General's
Massachusetts Clean Water Trust

Why do you need a lead service line inventory?

New federal [Lead and Copper Rule Revisions](#) (LCRR) require that all public water suppliers (PWSs) complete and make publicly available the results of a service line inventory by October 16, 2024. This service line inventory must identify all service lines made of lead, among other materials. Further, if PWSs find LSLs, they must have an LSL replacement program that demonstrates a process for replacing LSLs within five years to meet the Massachusetts Department of Environmental Protection (MassDEP) public health goal.

To assist in complying with the LCRR, the Massachusetts Clean Water Trust (the Trust) and MassDEP are offering the LSL Planning Grant Program, small systems technical assistance, and loan

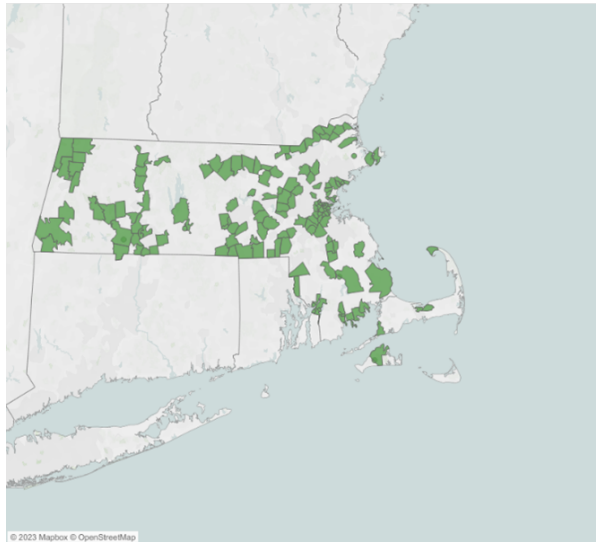
subsidies for LSL construction projects.

LSL Planning Grants

The LSL Planning Grant Program fully funds planning projects for creating LSL inventories and developing LSL replacement programs. Inventory and replacement planning are the first steps toward lead mitigation.

To apply, please complete the application found on MassDEP's [website](#). We urge you to apply as soon as possible, as applications will be processed on a first come, first served basis and funding is subject to availability. To date, over \$27.4 million in LSL Planning Grant funds have been awarded to 118 communities across the Commonwealth.

LSL Planning Grant Recipients



Above: Map of Massachusetts, green areas show communities receiving lead service line planning grants.

Small Systems Technical Assistance

Additionally, as an alternative to the grant program, MassDEP is offering direct technical assistance to eligible PWSs serving populations of less than 10,000 persons. This program will contract with qualified technical assistance providers, including professional engineers, to complete LSL surveys and replacement planning projects. The technical assistance program is managed and operated by the MassDEP Drinking Water Program. For additional

information on the technical assistance program please visit MassDEP's [webpage](#) or email program.director-dwp@mass.gov (subject: LCRR-Small Systems Grant).

Loan Subsidies Available for LSL Construction Projects

The Trust offers loan forgiveness to Environmentally Disadvantaged Communities, defined as public water suppliers that have lead in the water supply and/or lead service lines in the system, as designated by MassDEP. Environmentally Disadvantaged Communities completing LSL replacement projects are eligible for loan forgiveness, contingent on available funding. Further, the Trust and MassDEP are offering 0% interest rate loans for current LSL construction projects. These subsidies offer communities substantial savings on construction projects that replace LSLs, a critical action in mitigating lead exposure and protecting public health.

Applications will be accepted on a rolling basis while funding is available. To apply, please complete the application found on MassDEP's [website](#). For more information on these programs, please visit the Trust's LSL Programs [webpage](#) or reach out to Kailyn Fellmeth at Kailyn.N.Fellmeth@tre.state.ma.us or (617) 367-9333 ext. 580.

Editor: Dan Bertrand

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