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In this edition:

- **Time is Running Out to Register Today for the 2022 "What's New in Municipal Law" Seminar!**
- **Ask DLS: Cannabis Dispensary Issues**
- **Annual Fiscal Year Waivers to Education Reform Spending Requirements and Minimum Local Contributions**

## Important Dates & Information

### FY2023 Final Cherry Sheet Estimates

The FY2023 state budget has been signed. For cities, towns and regional school districts the cherry sheet estimates based on the signed budget are consistent with the amounts from the conference committee report. DLS has posted final cherry sheet estimates on our website.

Click [here](#) for Municipal Cherry Sheet Estimates or [here](#) for Regional Cherry Sheet Estimates.

If you have any questions about the preliminary estimates, please contact the Data Analytics and Resources Bureau at [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us).

### Annual End-of-Year Letters

The Division of Local Services has posted on its website the FY2022

## Time is Running Out to Register for the 2022 "What's New in Municipal Law" Seminar!

The Division of Local Services (DLS) Legal Staff will offer its annual "What's New in Municipal Law" seminar for local officials on Thursday, **October 6, 2022** at Lombardo's Meeting & Occasions in Randolph and Thursday, **October 13, 2022** at the Log Cabin Banquet & Meeting House in Holyoke. The seminars will be held in person.

The general session in the morning will review new legislation and recent court decisions pertaining to local government. The afternoon session will consist of three concurrent workshops that will discuss current and recurring issues of interest related to:

A) Assessing administration, including exemption eligibility for property held in trust, G.L. c. 59, § 2B and Clause 45 application to solar facilities situated on municipal property, veteran exemptions and the senior means test;

B) Treasurer and collection issues, including issues related to the collection of local taxes and charges for chapterlands, the acquisition and disposition of municipal land and tax bill inserts, check-offs and errors; and

C) Accounting issues, including municipal finance issues related to special revenue funds, including common issues and recent

Bureau of Accounts Annual End-of-Year Letters for:

- [accountants and auditors](#)
- [clerks](#)
- [treasurers](#)
- [collectors](#)
- [regional school business officials](#)

### **IGR Regarding the Borrowing Amount of an Approved Prop 2½ Debt Service Exclusion**

The Division of Local Services (DLS) Municipal Finance Law Bureau (MFLB) has issued a new Informational Guidelines Release (IGR). IGR 2022-14 explains the policies of the Commissioner of Revenue regarding the borrowing amount covered by an approved Proposition 2½ debt service exclusion. It also includes new procedures and forms to be used by cities and towns with approved debt exclusions for obtaining a determination about the inclusion of cost increases.

#### [IGR-2022-14 – PROPOSITION 2½ DEBT EXCLUSIONS](#)

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

### **Overview of Municipal Debt Training Video**

DLS has added a new informational [video](#) on municipal debt to the [Municipal Finance Training and Resource Center](#) and our [YouTube page](#). The video provides a brief overview of municipal debt, how it's authorized, and the roles local officials and others play in the issuance process. The training video also highlights a number of DLS resources available to help municipal staff better understand municipal debt.

These include our existing municipal debt videos like the [Deeper Dive into Municipal Debt playlist](#). You can also review [informational guideline releases](#) and access our [debt service calculator](#) as a guide to project debt service payments. These and other municipal debt-related resources are all available on the [debt and borrowing section](#) of our training page.

### **Pandemic Flexibility Provisions Extended**

On July 16th, 2022, Ch. 107 of the Acts of 2022 was signed into law, extending certain pandemic-related policy measures. This bill authorized

amendments, exceptions to the general rule against prepayment, encumbrances and recent guidance regarding the borrowing amount covered by an approved Proposition 2½ debt service exclusion.

Registrations must be received by September 21, 2022. Space is limited so [register now](#). If you have any questions about these seminars, please contact DLS Administrative Coordinator Jennifer McAllister at [dlsregistration@dor.state.ma.us](mailto:dlsregistration@dor.state.ma.us).

The Massachusetts Association Assessing Officers (MAAO) will offer continuing education credits to assessors attending this program.

## ***Ask DLS: Cannabis Dispensary Issues***

This month's *Ask DLS* features frequently asked questions concerning cannabis dispensaries. Please let us know if you have other areas of interest or send a question to [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us). We would like to hear from you.

### **Are municipalities allowed to ban recreational marijuana establishments from their communities?**

Yes. [G.L.c. 94G, § 3\(a\)\(2\)](#) permits cities and towns to adopt ordinances and bylaws that limit or ban recreational marijuana establishments within the city or town, subject to certain voting and other procedural requirements that vary depending on whether a majority of the municipality's voters voted "yes" or "no" on Question 4 in 2016 and whether the ban is adopted before or after December 31, 2019. See [G. L. c. 94G, § 3\(e\)](#). Further, the [Cannabis Control Commission, Guidance for Municipalities Regarding Marijuana for Adult Use, at 9 \(January 2018\)](#) states: "if a municipality voted no on the initiative, then the governing body could limit or ban the number of marijuana establishments . . . by passing a bylaw or ordinance prior to December 31, 2019." [G. L. c. 94G, § 3\(a\)](#) also permits cities and towns to "adopt ordinances and by-laws that impose reasonable

the continuation of remote meetings and public access under the Open Meeting Law and other remote meeting provisions (including for Massachusetts nonprofit corporations and Massachusetts public companies) until March 31, 2023. [Click here to view the law.](#)

For additional related information and resources, please see the [DLS COVID-19 Resources and Guidance for Municipal Officials page](#).

### Latest Issue of Buy the Way Now Available

Don't miss Issue #16 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.

### DLS Posts Three Webinars

Recorded versions of recently held DLS webinars are now available on our YouTube channel! These include:

[Free Cash Upload & Certification Walkthrough](#): On April 26th, Bureau of Accounts staff highlighted how to complete the forms necessary for free cash certification. These forms, uploaded in Gateway, are used to request certification of and calculate a city or town's free cash certification from BOA each fiscal year. As mentioned during the webinar, you can also refer to our [Introduction to Free Cash video](#) for an overview of how free cash is calculated, and an [additional video](#) providing a brief overview of the upload process. Slides from the presentation are also available to [download](#).

[How to Value a Massachusetts Town for Taxation](#): On May 25th, DLS' Chris Wilcock, Chief of the Bureau of Local Assessment (BLA), provided an overview of mass appraisal, the standardized procedures for collecting data and appraising property to ensure that all properties within a municipality are valued uniformly and equitably. Slides from the presentation are also available to [download](#).

[Excess and Deficiency Upload](#): On June 8th, BOA staff provided instruction about how to complete the forms necessary for excess and deficiency certification. These forms, uploaded in Gateway, are used to calculate and approve a regional school district's excess and deficiency amount each fiscal year. Slides from the presentation are also available to [download](#).

safeguards on the operation of marijuana establishments," which can, among other things, limit the number of such establishments.

### Can a municipality's zoning bylaw or ordinance operate to prevent a medical marijuana dispensary from converting to a retail marijuana dispensary?

[G.L. c. 94G, § 3\(a\)\(1\)](#) gives municipalities the power to regulate the number and location of retail marijuana establishments within their borders with certain exceptions. One such exception in [G.L. c. 94G, § 3\(a\)\(1\)](#) states that "zoning ordinances or by-laws shall not operate to prevent the conversion of a medical marijuana treatment center licensed or registered not later than July 1, 2017, engaged in the cultivation, manufacture or sale of marijuana or marijuana products to a marijuana retail facility." In [CommCan, Inc. v. Mansfield, 488 Mass. 291 \(2021\)](#), the town of Mansfield argued that CommCan, Inc. did not qualify for a zoning exemption to convert their medical marijuana dispensary to a retail marijuana dispensary because they were not actively engaged in the sale of marijuana or marijuana products (no marijuana products had yet been sold). However, the Court disagreed with the town's interpretation of what qualifies as being engaged in the sale of marijuana or marijuana products and noted that the only condition set by [§ 3\(a\)\(1\)](#) is that the medical marijuana dispensary must have been "licensed or registered not later than July 1, 2017" which was satisfied by CommCan, Inc. in this case. [CommCan, 488 Mass at 295-96](#).

### Is a previously enacted municipal bylaw that permits only nonprofit entities to operate medical marijuana dispensaries preempted by a statutory provision specifically eliminating that restriction?

Yes. As described in [West Street Associates LLC v. Mansfield 488 Mass. 319 \(2021\)](#), consistent with the 2012 act, Mansfield required any applicant seeking a permit to operate a medical marijuana dispensary to be a nonprofit entity. See [St. 2012, c. 369, § 9\(C\)](#); Mansfield Bylaws § 230-3.4(K)(3)(c). The proposed operator was a nonprofit at the time the permit was granted. However, the Legislature amended said provision when it repealed and replaced

## One-Time Assistance for Districts with Pandemic-Related Enrollment Disruptions Impacting Chapter 70 Aid

The Division of Local Services (DLS) and the Department of Elementary and Secondary Education (DESE) have jointly issued guidance regarding FY2022 One-Time Assistance for Districts with Pandemic-Related Enrollment Disruptions Impacting Chapter 70 Aid. The information provided includes the spending timeframe and purpose as well as accounting matters.

[Click here to view the DLS/DESE guidance.](#)

### 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](#)



the 2012 act in 2017 and expressly allowed medical marijuana establishments to be for-profit entities. [St. 2017, c. 55, § 72.](#)

“Accordingly, Mansfield’s bylaw was preempted by state law to the extent it requires all medical marijuana dispensaries to be nonprofit organizations, and the board cannot be forced to revoke the special permit at issue because the proposed owner here appropriately exercised its statutory right to convert to a for-profit entity.” [West Street Associates LLC](#), 488 Mass. at 324.

## Annual Fiscal Year Waivers to Education Reform Spending Requirements and Minimum Local Contributions

The Division of Local Services has posted the Annual Fiscal Year Waivers to Education Reform Spending Requirements and Minimum Required Local Contribution Bulletin 2022-06 click [here](#) for the bulletin.

Cities, towns and regional school districts may apply for various adjustments in their FY23 minimum required contributions to schools under the Education Reform Act. Municipalities may seek adjustments if (1) non-recurring revenues were used to support FY22 operating budgets and those revenues are not available in FY23, (2) they have extraordinary non-school related expenses in FY23, or (3) their FY23 municipal revenue growth factor is at least 1.5 times the statewide average and is deemed to be excessive. See Section A-3 of [IGR 16-301](#).

Regional school districts that used non-recurring revenues in FY22 that are unavailable for FY23 must seek waivers if a majority of the selectmen in a town, the city council in a Plan E city or the mayor in all other cities in a majority of the member municipalities requests them. If a regional school budget has already been approved by the members and a waiver is granted of any member’s minimum required local contribution to the district, the use of that waiver must be approved by the selectmen, the city council in a Plan E city or the mayor in all other cities of a majority of the member municipalities.

Requests for waivers must be emailed by October 3, 2022 to [ordway@dor.state.ma.us](mailto:ordway@dor.state.ma.us). If you have any questions or concerns regarding this process, please email Melinda Ordway at [ordway@dor.state.ma.us](mailto:ordway@dor.state.ma.us). To access additional IGRs and Bulletins, please click [here](#).

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

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