

DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Supporting a Commonwealth of Communities

“What’s New in Municipal Law”

2017

A decorative vertical bar in the top right corner, consisting of a thin grey line and a wider dark grey rectangle.

Recent Legislation

Property Taxes

An Act Relative to the Residential Exemption

Chapter 326 of the Acts of 2016

Effective December 2, 2016 [1:2]

- **Adds G.L. c. 59, § 5C^{3/4}**
- **Permits city or town with special act residential exemption to grant residential exemption under G.L. c. 59, § 5C**
 - **Local acceptance not required**
 - **Amount and manner of exemption same as G.L. c. 59, § 5C**
 - **Exemption up to 35%**
 - **Annual adoption by selectboard or mayor and city council**
 - **Applications due April 1 (or 3 months after actual bills mailed, if later)**

FY 2018 State Budget

Chapter 47 of the Acts of 2017

Effective July 1, 2017 [1:5]

- **§ 31 - *Overlay Account***
- **Amends G.L. c. 59, § 25**
- **Allows use of overlay to pay interest due taxpayers when abatements of paid property taxes result in refunds**
- **Overlay account may now be used for:**
 - **Avoiding fractional divisions**
 - **Abatements and exemptions**
 - **Interest due taxpayer on abatements of paid taxes granted by assessors or ordered by Appellate Tax Board (ATB) on appeal**

A decorative vertical bar in the top right corner, consisting of a thin grey line and a wider dark grey rectangle.

Recent Legislation

Local Collection

FY 2017 Supplemental State Budget

Chapter 283 of the Acts of 2016

Effective October 6, 2016 [1:1]

- **§ 9 - *Veterans Assistance Fund Tax Bill Check-off***
- **Amends G.L. c. 60, § 3F**
 - **Treasurer is custodian of fund**
 - **Interest stays with fund**
 - **Fund invested as trust fund**
 - **May spend without appropriation for immediate needs of veterans or their dependents for food, transportation, heat and oil**
 - **Veterans' Services Department of city or town to establish assistance criteria and review applications for assistance**



Recent Legislation

Employment

Employment Contracts

Chapter 431 of the Acts of 2016

Effective April 12, 2017 [1:4]

- **Adds G.L. c. 41, § 108N¹/₂**
- **Allows employment contracts for appointed municipal assessors, treasurers and collectors**
 - **Must be consistent with city or town charter**
 - **May provide for salary, fringe benefits, severance pay, relocation expenses, liability insurance, leave, and supplemental retirement and insurance in addition to benefits under G.L. c. 32 and c. 32B**
- **Does not grant tenure or affect appointment or removal powers of appointing authority**

A decorative vertical bar in the top right corner, consisting of a thin grey line and a wider dark grey rectangle.

Recent Legislation

Municipal Finance

An Act to Ensure Safe Access to Marijuana

Chapter 55 of the Acts of 2017

Effective July 28, 2017 [1:5]

- **§ 13 - *Local Option Sales Tax***
- **Amends G.L. c. 64N, § 3 (added by citizens' petition)**
- **Allows city or town to impose local sales tax of up to 3% on sales of marijuana by a marijuana retailer operating within the city or town (increased from 2% allowed by citizens' petition)**
 - **Department of Revenue (DOR) to collect - similar to operation of local option room occupancy excise (G.L. c. 64G, § 3) and local option meals excise (G.L. c. 64L, § 2)**
 - **Taxes are general fund revenue**

Safe Access to Marijuana Act (continued)

- **§ 25 – *Community Host Agreements***
- **Amends G.L. c. 94G, § 3 (added by citizens' petition)**
- **Requires host community agreement with marijuana establishment or medical marijuana treatment center**
 - **May include community impact fee related to costs imposed on community by operation of establishment or center**
 - **Impact fee may not be:**
 - **More than 3% of gross sales**
 - **Effective longer than 5 years**
- **Fees imposed under agreement are general fund revenue**

A decorative vertical bar in the top right corner, consisting of a thin grey line and a wider dark grey rectangle.

Proposed Legislation

Property Taxes

Exemptions, Deferrals and Classified Land

Senate Bill 2135 [1:7]

New Property Tax Exemptions

- **§ 2 – *Local Option Hardship Exemption***
- **Proposes new local option G.L. c. 59, § 5, Clause 18½**
- **Allows full or partial exemption for persons who are unable to contribute fully toward “the public charges” because of:**
 - **Age, infirmity or poverty, or**
 - **Financial hardship from being called to active military service**
- **Broader than Clause 18 hardship exemption**
- **Assessors have discretion to establish criteria to determine inability to contribute**

Exemptions, Deferrals and Classified Land (continued)

New Property Tax Exemptions

- **§§ 1, 8 and 10 – *Local Option Exemption for Deaf Persons***
- **Proposes new local options G.L. c. 59, § 5, Clauses 59 and 60**
 - **Similar to Clauses 37 and 37A exemptions for domiciles of blind persons**
 - **Clause 59 exempts \$437.50 tax**
 - **Clause 60 exempts \$500 tax**
 - **City or town may accept either Clause 59 or 60**

Exemptions, Deferrals and Classified Land **(continued)**

New Property Tax Exemptions

- **§ 8 – *Local Option Veteran Work-off Exemption***
- **Proposes new local option G.L. c. 59, § 5, Clause 61**
- **Establishes program to give veterans property tax exemption in exchange for volunteer services to city or town**
 - **Similar to existing local-option program under G.L. c. 59, § 5N which allows reduction in property tax obligation of veterans in exchange for volunteer services**

Exemptions, Deferrals and Classified Land **(continued)**

Abatement Work-off Programs

- **§ 9 – *Local Option Veteran Work-off Abatement***
- **Proposes amending G.L. c. 59, § 5N**
- **Increases maximum earned property tax bill reduction to \$1,500 from \$1,000**
 - **Same maximum as senior property tax work-off abatement program under G.L. c. 59, § 5K**

Exemptions, Deferrals and Classified Land **(continued)**

Abatement Work-off Programs

- ***§ 11 – Local Option Volunteer Firefighter or Emergency Medical Technician (EMT) Work-off Abatement***
- **Proposes adding new local option G.L. c. 59, § 95**
- **Creates work-off abatement program for volunteer, call or auxiliary firefighters or EMTs**
- **Program provides property tax bill reduction in exchange for volunteer services**
 - **Maximum reduction in property tax bill is \$2,500**
 - **Similar to veteran and senior property tax work-off programs**

Exemptions, Deferrals and Classified Land (continued)

Deferrals

- §§ 3, 4, 5 and 7 – *Hardship and Senior Property Tax Deferrals*
- Proposes amending Clause 18A (Hardship) and Clause 41A (Senior) of G.L. c. 59, § 5
- Reduces domiciliary requirement from 10 to 7 years
- Increases to 1 year the “wait time” before treasurer may file petition to foreclose to collect unpaid taxes after property is transferred or taxpayer dies
- Adds local option to reduce interest rate below 16% tax title rate that applies after property is transferred or taxpayer dies

Exemptions, Deferrals and Classified Land **(continued)**

Senior Deferral

- **§ 6 – *Senior Property Tax Deferral***
- **Proposes amending G.L. c. 59, § 5, Clause 41A**
- **Increases maximum gross receipts limit that city or town may adopt**
 - **Gross receipts of senior (and spouse if married) cannot exceed \$20,000, or**
 - **City or town may increase that maximum to the greater of:**
 - **\$80,000 (new) or**
 - **Income limit in state senior circuit breaker tax credit for single taxpayers under G.L. c. 62, § 6(k)**

Exemptions, Deferrals and Classified Land

(continued)

Classified Land

- **§§ 13, 14 and 18 – *Application Deadline***
- **Proposes changing due date for filing applications for classification with assessors from October 1 to December 1:**
 - **G.L. c. 61, § 2 (forest land)(filed every 10 years)**
 - **G.L. c. 61A, § 6 (farm land)(filed annually)**
 - **G.L. c. 61B, § 3 (recreational land)(filed annually)**
- **§ 12 – *Forest Land Classification Appeals***
- **Proposes amending G.L. c. 61, § 2 deadline for assessor appeals to state forester seeking denial or removal of land from forest land classification and aligns timelines for appeal process with new deadline**

Exemptions, Deferrals and Classified Land **(continued)**

Classified Land

- **§§ 16 and 20 – *Revaluation Year Applications***
- **Proposes amending G.L. c. 61A, § 8 (farm land) and G.L. c. 61B, § 5 (recreational land) deadlines for applying for classification in “revaluation” years:**
 - **Allows deadline extension only in those fiscal years of 5-year DOR certification of values under G.L. c. 40, § 56**
 - **Extension does not apply to applications for classification under G.L. c. 61 (forest land) filed every 10 years, not annually**

Exemptions, Deferrals and Classified Land **(continued)**

Classified Land

- **§ 21 – *Recreational Land Applications***
- **Proposes amending G.L. c. 61B, § 6**
- **Deems any application for classification that the assessors fail to act on within 3 months of the filing as allowed**
 - **Currently, failure of assessors to timely act on application is deemed a “disallowance”**
 - **Treats applications not acted on by assessors within 3 months of filing the same as applications for farm land classification under G.L. c. 61A, § 9**



Recent Cases

Local Taxes

**Verizon New England, Inc. & RCN BecoCom
LLC v. Assessors of Boston**
475 Mass. 826 (2016) [2:142]

- Supreme Judicial Court (SJC) holds statutory formula allocating property tax levy under property tax classification is constitutional
- Taxpayers applied for abatements of personal property taxes assessed by cities and towns with “split” tax rates beginning in FY2012
- Taxpayers claimed disproportional taxation under Massachusetts Constitution arguing:
 - 1978 Classification Amendment, Mass. Const. Amend. Art. 112, only allows tax shift for real property classes
 - Personal property taxpayers could not be taxed at other than single “unclassified” tax rate

Verizon New England, Inc. v. Assessors of Boston

(continued)

- **ATB rejected taxpayers' claims (ATB Findings of Fact and Report 2015-335)**
 - **Said SJC approved taxing personal property at higher rate paid by commercial and industrial taxpayers in Opinion of the Justices, 378 Mass. 802 (1979) when reviewing similar proposed legislation**
- **SJC discussed differences in interpreting statute and constitutional provision**
 - **Article 112 to be construed more broadly to carry out its “overarching objective” of lowering residential property tax rates**
 - **Classification act does so by treating taxable personal property – mostly owned by business – same as commercial and industrial real property**

Verizon New England, Inc. v. Assessors of Boston

(continued)

- Article 112 had qualified meaning of constitutional proportionality requirement in property taxation
- Taxpayers' proposed remedy would create disproportionality
 - Taxpayers' personal property would be taxed at rate different from any class of real property

NSTAR Electric Company v.
Assessors of Boston

ATB 2017-340 (August 11, 2017) [2A:14]

- **Boston assessors valued NSTAR's electric utility transmission and distribution personal property with equal weight given to:**
 - **Net book cost and**
 - **Replacement cost new less physical depreciation**
- **Traditionally net book value used to value utility property because utility's return on investment was limited to net book value**

NSTAR Electric Company v. Assessors of Boston

(Continued)

- **ATB notes Massachusetts regulators moving away from strict carryover-rate-base model**
- **Department of Public Utilities (DPU) now may allow for adjustments in rate base to reflect a prudent premium paid by buyer over net book value**
- **ATB found there are other cash flow streams that could influence a buyer of electric utility property to pay more than net book cost**
- **ATB ruled that neither appraisal expert gave a persuasive opinion of value**
 - **Case decided for assessors on burden of proof grounds**



Recent Cases

Other

Murr v. Wisconsin

137 S.Ct. 1933 (2017) [2:53]

- **Murr siblings acquired ownership of two contiguous parcels along St. Croix River in 1994**
- **Siblings challenged merger provision of 1976 Wisconsin law**
 - **Parcels under common ownership merged**
 - **Parcels could not be sold separately**
- **United States Supreme Court decided state law merging two parcels did not result in regulatory taking of property in this case**

Murr v. Wisconsin (continued)

- **Regulatory taking doctrine involves “ad hoc, factual inquiries, designed to allow careful examination and weighing of all the relevant circumstances”**
- **Relevant factors include:**
 - **Treatment of land under state and local law**
 - **Physical characteristics of land**
 - **Prospective value of regulated land**
- **Supreme Court decided parcel as merged, not the two constituent parcels, was unit of analysis for regulatory taking**

Murr v. Wisconsin (continued)

- **Supreme Court ruled merged parcel had not been subject to regulatory taking**
 - **Parcel had not lost all economic value**
 - **Murrs had no reasonable expectation they could develop or sell the two contiguous lots separately given background state law**
- **Supreme Court upheld merger law as a reasonable balance between valid goals of land use regulation with the reasonable expectations of landowners**

Quigley v. City of Newton

**90 Mass. App. Ct. 1121, Rule 1.28 Unpublished
(December 19, 2016) [2:84]**

- **Newton residents brought 10 taxpayer suit to challenge selection of a contractor for development of a mixed-use property**
- **G.L. c. 40, § 53 gives 10 taxpayers a vehicle to enforce laws relating to expenditures of tax revenues**
- **Appeals Court found no evidence that Newton was about to raise money by taxation**

Quigley v. City of Newton (continued)

- Plaintiffs failed to show that alleged expenditures had a negative impact on their financial interests
- There is no private cause of action to enforce the Uniform Procurement Act
- Appeals Court held plaintiffs lacked standing to contest the selection of contractor



Recent Cases

Local Taxes

Shrine of Our Lady of La Salette v.

Assessors of Attleborough

476 Mass. 690 (2017) [2:97]

- **Appeal of ATB decision about scope of exemption under G.L. c. 59, § 5, Clause 11 for houses of worship and parsonages owned by or held in trust for religious organizations**
- **Assessors exempted 40% of 199 acre site owned by religious order including (1) church, (2) indoor and outdoor chapels, (3) retreat center, (4) monastery and (5) portion of welcome center, including accessory parking areas and land, as used for worship or religious instruction**

Shrine of Our Lady of La Salette v. Assessors of Attleborough (continued)

- **ATB upheld assessors' denial of exemption of site with (1) wildlife sanctuary managed by Mass. Audubon under exclusive easement, (2) former convent leased to non-profit women's shelter, (3) maintenance building, (4) portion of welcome center with gift shop, cafeteria and other uses**
- **SJC agreed wildlife sanctuary and women's center not exempt under:**
 - **Clause 11 because not used for religious worship or instruction**
 - **Clause 3 because form of list (Form 3ABC) required for charitable exemption not filed for year**

Shrine of Our Lady of La Salette v. Assessors of Attleborough (continued)

- **SJC holds maintenance building and welcome center exempt**
 - **Finds gift shop, bistro, cafeteria within welcome center and maintenance building were connected with religious worship and instruction and accompanied and supplemented religious work**
 - **Held ATB should have applied “dominant” purpose standard for determining if any portion of church property is used for religious worship or instruction**
 - **Rejected apportioning exemption on basis of percentage of use for religious and secular uses**

R.I. Seekonk Holdings, LLC v. **Assessors of Seekonk**

**91 Mass. App. Ct. 1104, Rule 128 Unpublished
(February 3, 2017) [2:95]**

- Appeals Court affirmed ATB decision upholding separate assessment of 4 structures not yet part of condominium
- Appeals Court agreed with ATB that separate assessment of 4 unfinished buildings permitted because of language in master deed
 - Buildings were owned by developer and were not part of the common area
- Alternatively, if units part of common area, developer had exercised development rights giving it a taxable present interest in undeclared condo units

KTT, LLC v. Assessors of Swansea

ATB 2016-426 (October 13, 2016) [2A:9]

- Swansea assessed personal property taxes in connection with 65 acre solar farm supplying power to a bank under net metering agreement
- ATB found taxpayer exempt from taxes under G.L. c. 59, § 5, Clause 45, which exempts solar and wind devices and systems used as primary or auxiliary means of heating or supplying energy to taxable real estate
 - ATB interprets Clause 45 broadly to exempt systems that supply energy to grid or parcels taxpayer or others own, not just to the parcel where installed (or contiguous parcel with same owner)
- Town withdrew its appeal of ATB decision

Adermann v. Assessors of Swansea

ATB 2017-164 (May 17, 2017) [2A:1]

- **Water district created under 1949 Special Act with power to tax**
- **District had previously only taxed parcels with a taxable benefit under the act and bylaw**
 - **Parcels were taxable if located within 1,000 feet of Swansea fire hydrant**
- **As of July 1, 2012 district voted to tax any property that would receive Swansea fire protection**

Adermann v. Assessors of Swansea **(continued)**

- District used omitted assessment for FY 2014 which ATB held to be contrary to statute
- ATB held district's change in taxing policy could not be characterized as "unintentional" omission to tax
- ATB held subject parcels were exempt from tax due to their proximity to neighboring Somerset fire hydrants and distance from Swansea fire hydrants

Veolia Energy Boston, Inc. v.
Assessors of Boston
ATB 2017-151 (May 17, 2017) [2A:56]

- **ATB dismisses taxpayer's personal property tax appeal for lack of jurisdiction**
- **Taxpayer did not file with Boston assessors a timely abatement application on a form approved by Commissioner of Revenue**
- **Taxpayer merely sent letter to tax collector within the time period for filing for abatement**
- **Taxpayer sent a proper application to Boston assessors but not until after the abatement deadline**



Recent Cases

Employment

State Board of Retirement v. Finneran

476 Mass. 714 (2017) [2:106]

- **Former elected state official contests State Retirement Board's revocation of pension after felony perjury conviction from voting rights case**
- **SJC upheld revocation after finding that conviction constituted direct link between position and offense**
 - **Forfeiture required by G.L. c. 32, § 15(4) due to criminal conviction for violating laws applicable to "office or position"**
- **SJC struck down claim that the former official's pension forfeiture was an unconstitutional "excessive fine" under 8th Amendment to United States Constitution**
 - **SJC held that pension forfeiture not an "excessive fine" in this case due to gravity of offense**

Essex Regional Retirement Board v. Justices

91 Mass. App. Ct. 755 (2017) [2:31]

- **Fired police sergeant contests Retirement Board's revocation of his pension for convictions for off-duty domestic violence and gun offenses**
- **Appeals Court upheld pension revocation, finding that conviction constituted direct link between position and offenses under G.L. c. 32, §15(4)**
- **Appeals Court remanded case to lower court for analysis on whether the pension forfeiture was an unconstitutional "excessive fine" under 8th Amendment to United States Constitution**
 - **Forfeiture must be proportional to offenses**

Retirement Board of Stoneham v.
Contributory Retirement Appeal Board
476 Mass. 130 (2016) [2:87]

- Retirement Board had authorized part-time employee's membership in town's retirement system
- Employee had briefly worked full-time for town, but worked part-time thereafter
- The Contributory Retirement Appeal Board (CRAB) struck down Retirement Board's attempt to rescind employee's membership in system
- SJC upheld CRAB's decision
 - Held that under G.L. c. 32, § 3(3) once a retirement board allows an employee into the system, it cannot rescind the employee's membership

Malden Police Patrolman's Association **v. Malden**

92 Mass. App. Ct. 53 (2017) [2:43]

- **Union alleged State Wage Act (G.L. c. 149, § 148) violations against city for failure to timely pay wages within 7 days to officers who had worked private police details**
- **In contrast, Employee Detail Statute (G.L. c. 44, § 53C) requires municipalities to pay off-duty or special detail worker within 10 days of receipt of payments from party requesting detail**
- **Appeals Court held that for public employees working private details the stricter payment requirements of G.L. c. 44, § 53C prevail**

Cristo v. Evangelidis

90 Mass. App. Ct. 585 (2016) [2:24]

- Payroll/Human Resources Administrator of Worcester County Sheriff's Office asserts 1st Amendment speech retaliation after termination
- Administrator claimed he was fired for reporting to superiors on-job political activities of fellow colleagues
- Appeals Court held:
 - Administrator not speaking as a citizen exercising 1st Amendment rights because he reported complaints while on duty and only to superiors
 - United States Constitution does not protect speech when employees perform work tasks

A decorative vertical bar in the top right corner, consisting of a thin grey line and a wider dark grey rectangle.

Recent Cases

Aid to Religious Organizations

Trinity Lutheran Church v. Comer

137 S.Ct 2012 (2017) [2:116]

- **Trinity Lutheran Church Child Learning Center applied for reimbursement grant under the Missouri Scrap Tire Program in order to resurface a playground located at the Center**
- **Application was rejected by the Missouri Department of Natural Resources**
 - **Department cited Article I, Section 7 of the Missouri Constitution saying Department could not provide financial assistance directly to a church**
- **Trinity Lutheran sued in Federal District Court alleging failure to approve the application violated the Free Exercise Clause of the 1st Amendment of the United States Constitution**

Trinity Lutheran Church v. Comer (continued)

- **District Court dismissed case**
 - **Court noted that Free Exercise Clause prohibits government from outlawing or restricting the exercise of religious practice but under prior cases does not prohibit withholding an affirmative benefit**
- **Trinity Lutheran appealed to United States Supreme Court**
- **Supreme Court held that Department's policy violated rights of Trinity Lutheran under the Free Exercise Clause by denying otherwise available public benefit on account of its religious status as a church**

Trinity Lutheran Church v. Comer (continued)

- Court noted that “special disabilities on the basis of...religious status” trigger the strictest scrutiny
 - Denying generally available benefit solely on account of religious identity imposes penalty on free exercise of religion that can only be justified by state interest of highest order
 - Prior case denying scholarship to person studying for degree in theology distinguished as denial based on what he was going to do with funds and not because of who he was
- Footnote 3 appears to limit scope of decision
 - “This case involves express discrimination based on religious identity with respect to playground resurfacing. We do not address religious uses of funding or other forms of discrimination.”

Trinity Lutheran Church v. Comer (continued)

- **Justice Breyer Concurrence**
 - **Court's opinion should be limited to scope of public benefit of program to improve health and safety of children**
 - **Should not set precedent for religious entities to claim entitlement to even greater public funding**
- **Justice Gorsuch Concurrence (with Justice Thomas)**
 - **Worried footnote 3 might mistakenly be read to suggest that only playground resurfacing cases, “or only those with some association with children’s safety or health, or perhaps some other social good we find sufficiently worthy, are governed by the legal rules recounted in and faithfully applied by the Court’s opinion.”**

Trinity Lutheran Church v. Comer (continued)

- **Justice Sotomayor Dissent (with Justice Ginsburg)**
 - **Court's opinion is profound change between religious institutions and civil government**
 - **Weakens separation of church and state as funds went directly (as opposed to indirectly) to organization that operates to advance religion and funds specifically would go to resurfacing playground that was admittedly used to support that advancement (as opposed to secular use)**
 - **Religious mission of church alone justified state's denial of funds**

Trinity Lutheran Church v. Comer (continued)

- **Dissent says Court's opinion in effect invalidates provisions in constitutions of Missouri and 38 other states**
 - **Not just government may support churches with taxpayer funds, but that - at least in this case and perhaps in others (as per footnote 3) - it must do so whenever it creates a funding program**
 - **Massachusetts has similar Anti-aid provision in its Constitution**
- **Despite footnote 3, decision expected to lead to further litigation by religious institutions claiming constitutional right to receive or compete for wide array of government benefits and grants available to non-religious institutions**

Trinity Lutheran Church v. Comer (continued)

- ***Caplan v. Town of Acton* argued at SJC on September 7, 2017**
- **Town appropriated Community Preservation Act (CPA) funds for historic preservation of church with active congregation**
- **Ten taxpayer suit challenged expenditure saying CPA grant to church barred by Anti-aid Amendment**
- **Comparison to Trinity Lutheran Church case**
 - **Town granted CPA funds to religious organization**
 - **CPA funds granted for historic preservation not religious purpose, like resurfacing of playgrounds**
 - **Restored site under control of church and will be used to advance religious mission**



DLS Publications

DLSLAW Library

Division of Local Services Publications

[1:17]

- **DOR Public Written Statements 830 CMR 62C.3.1**
 - **(7) Informational Guideline Releases (IGRs)**
 - **(8) Local Finance Opinions (LFOs)**
- **Other Written Publications**
 - **Bulletins**
 - **Forms and Brochures**
 - **Charts**
 - **Manuals and Others**
- **Searchable DLSLAW Library**
 - **Bulletins**
 - **IGRs**
 - **LFOs**


DLSLAW Library

■ DLS Gateway – Public Reports and Databases

Commonwealth of Massachusetts [US] | <https://dlsgateway.dor.state.ma.us/gateway/Login>

The Official Website of the Massachusetts Department of Revenue

Division of Local Services Gateway



OUR ORGANIZATION


- Division of Local Services
- Executive
- Bureau of Accounts
- Information Technology
- Local Assessment
- Databank/Local Aid
- Technical Assistance
- Municipal Finance Law

Welcome to
Massachusetts Division of Local Services Gateway

DLS Gateway offers local officials an immediate way to enter data and verify submission status across all the regulatory review programs administered by Division of Local Services. The following online services are currently available:



Public Reports and Database	Free Cash Calculations Beginning in FY14
▶ Municipalities with Approved Tax Rate	▶ City & Town Free Cash
▶ Municipal Fiscal Year Recaps	▶ District Free Cash
▶ Municipal Proforma Recap	▶ Regional School District Excess & Deficiency
▶ Municipal Levy Limit	
▶ Districts with Approved Tax Rate	Services for Authorized Local Officials
▶ District Fiscal Year Recaps	▶ Tax Rate Recapitulation
▶ District Pro Forma Recap	▶ Schedule A Annual Revenues & Expenditures
▶ City/Town Official Directory	▶ LA3 Real Estate Sales
▶ LA3 - Parcel Search	▶ Miscellaneous Accounting Forms
▶ LA-19 Equalized Valuation Report	
▶ Corporation Book On-line Search	
▶ Search DLSLAW Library	



LOG IN

Enter your User Name and Password.

User Name

Password

GO

Password is case-sensitive

System times out after 30 minutes without use. Login again to continue.

[Forgot password](#)

[Forgot user name](#)

How to Become an Authorized User?

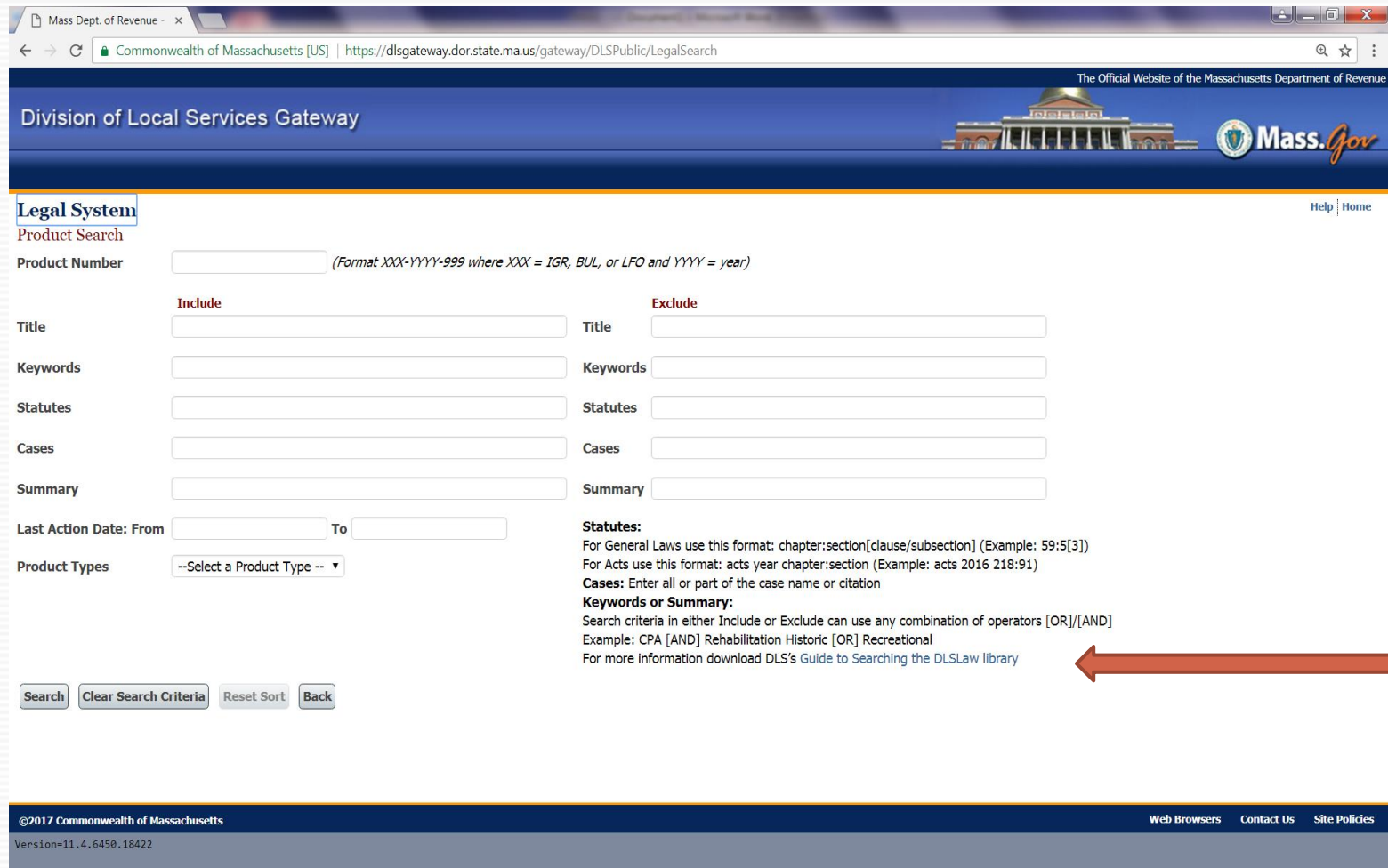
DLS Gateway is restricted to elected and appointed municipal officials. To learn more about how to become an authorized user, please [click here](#)

©2017 Commonwealth of Massachusetts

[Web Browsers](#) [Contact Us](#) [Site Policies](#)

DLSLAW Library

- Search Screen - Click on Guide to Searching DLSLAW Library for Additional Search Tips



The screenshot shows the DLSLAW Library search interface. At the top, there's a browser window with the URL <https://dls.gateway.dor.state.ma.us/gateway/DLSPublic/LegalSearch>. The page header includes "Division of Local Services Gateway" and "The Official Website of the Massachusetts Department of Revenue" with the "Mass.gov" logo. A navigation bar on the left has "Legal System" and "Product Search" links. The main search area is divided into "Include" and "Exclude" sections. The "Include" section has fields for Product Number, Title, Keywords, Statutes, Cases, Summary, Last Action Date (From/To), and Product Types. The "Exclude" section has fields for Title, Keywords, Statutes, Cases, and Summary. Below these fields, there are instructions for search criteria: "Statutes: For General Laws use this format: chapter:section[clause/subsection] (Example: 59:5[3])", "For Acts use this format: acts year chapter:section (Example: acts 2016 218:91)", "Cases: Enter all or part of the case name or citation", and "Keywords or Summary: Search criteria in either Include or Exclude can use any combination of operators [OR]/[AND] Example: CPA [AND] Rehabilitation Historic [OR] Recreational". A red arrow points to the link "For more information download DLS's Guide to Searching the DLSLAW library". At the bottom, there are buttons for "Search", "Clear Search Criteria", "Reset Sort", and "Back". The footer contains copyright information: "©2017 Commonwealth of Massachusetts" and "Version=11.4.6450.18422", along with links for "Web Browsers", "Contact Us", and "Site Policies".

Mass Dept. of Revenue - x
Commonwealth of Massachusetts [US] | <https://dls.gateway.dor.state.ma.us/gateway/DLSPublic/LegalSearch>

The Official Website of the Massachusetts Department of Revenue

Division of Local Services Gateway

Legal System
Product Search

Product Number (Format XXX-YYYY-999 where XXX = IGR, BUL, or LFO and YYYY = year)

Include

Title

Keywords

Statutes

Cases

Summary

Last Action Date: From To

Product Types --Select a Product Type --

Exclude

Title

Keywords

Statutes

Cases

Summary

Statutes:
For General Laws use this format: chapter:section[clause/subsection] (Example: 59:5[3])
For Acts use this format: acts year chapter:section (Example: acts 2016 218:91)
Cases: Enter all or part of the case name or citation
Keywords or Summary:
Search criteria in either Include or Exclude can use any combination of operators [OR]/[AND]
Example: CPA [AND] Rehabilitation Historic [OR] Recreational
For more information download DLS's Guide to Searching the DLSLAW library

Search Clear Search Criteria Reset Sort Back

©2017 Commonwealth of Massachusetts
Version=11.4.6450.18422

Web Browsers Contact Us Site Policies

DLSLAW Library

■ Product Type Selection Adds Search Fields

Mass Dept. of Revenue - x
Commonwealth of Massachusetts [US] | https://dls.gateway.dor.state.ma.us/gateway/DLSPublic/LegalSearch

The Official Website of the Massachusetts Department of Revenue

Division of Local Services Gateway

Help | Home

Legal System

Product Search

Product Number (Format XXX-YYYY-999 where XXX = IGR, BUL, or LFO and YYYY = year)

Include		Exclude	
Title	<input type="text"/>	Title	<input type="text"/>
Keywords	<input type="text"/>	Keywords	<input type="text"/>
Statutes	<input type="text"/>	Statutes	<input type="text"/>
Cases	<input type="text"/>	Cases	<input type="text"/>
Summary	<input type="text"/>	Summary	<input type="text"/>

Last Action Date: From To

Product Types
--Select a Product Type --
Bulletin
IGR
Local Finance Opinion

Statutes:
For General Laws use this format: chapter:section[clause/subsection] (Example: 59:5[3])
For Acts use this format: acts year chapter:section (Example: acts 2016 218:91)
Cases: Enter all or part of the case name or citation

Keywords or Summary:
Search criteria in either Include or Exclude can use any combination of operators [OR]/[AND]
Example: CPA [AND] Rehabilitation Historic [OR] Recreational
For more information download DLS's Guide to Searching the DLSLAW library

Search Clear Search Criteria Reset Sort Back

DLSLAW Library

Mass Dept. of Revenue - x

Commonwealth of Massachusetts [US] | <https://dls.gateway.dor.state.ma.us/gateway/DLSPublic/LegalSearch>

The Official Website of the Massachusetts Department of Revenue

Division of Local Services Gateway

Help | Home

Legal System

Product Search

Product Number (Format XXX-YYYY-999 where XXX = IGR, BUL, or LFO and YYYY = year)

Include	Exclude
Title <input type="text"/>	Title <input type="text"/>
Keywords <input type="text"/>	Keywords <input type="text"/>
Statutes <input type="text"/>	Statutes <input type="text"/>
Cases <input type="text"/>	Cases <input type="text"/>
Summary <input type="text"/>	Summary <input type="text"/>

Last Action Date: From To

Product Types

Statutes:
For General Laws use this format: chapter:section[clause/subsection] (Example: 59:5[3])
For Acts use this format: acts year chapter:section (Example: acts 2016 218:91)
Cases: Enter all or part of the case name or citation
Keywords or Summary:
Search criteria in either Include or Exclude can use any combination of operators [OR]/[AND]
Example: CPA [AND] Rehabilitation Historic [OR] Recreational
For more information download DLS's [Guide to Searching the DLSLAW library](#)

Bulletin Types

- Accounting Procedure
- Announcement
- Form Revision
- Policy Statement
- Recent Case
- Recent Legislation

DLSLAW Library

Commonwealth of Massachusetts [US] | <https://dls.gateway.dor.state.ma.us/gateway/DLSPublic/LegalSearch>



Division of Local Services Gateway



[Help](#) | [Home](#)

Legal System

Product Search

Product Number (Format XXX-YYYY-999 where XXX = IGR, BUL, or LFO and YYYY = year)

☐ Rectangular Snip

Include

Title

Keywords

Statutes

Cases

Summary

Last Action Date: From To

Product Types

Exclude

Title

Keywords

Statutes

Cases

Summary

Statutes:

For General Laws use this format: chapter:section[clause/subsection] (Example: 59:5[3])

For Acts use this format: acts year chapter:section (Example: acts 2016 218:91)

Cases: Enter all or part of the case name or citation

Keywords or Summary:

Search criteria in either Include or Exclude can use any combination of operators [OR]/[AND]

Example: CPA [AND] Rehabilitation Historic [OR] Recreational

For more information download DLS's Guide to Searching the DLSLAW library

Topics

- Abatements and Appeals (Property Tax)
- Accounting Policies and Procedures
- Agricultural and Horticultural Lands (Ch. 61A)
- Appropriations
- Assessment Administration
- Audits
- Betterments and Special Assessments
- Boat Excise
- Borrowing
- Budgets



DLSLAW Library

■ Search Display Screen

Legal System

[Help](#) | [Home](#)

Product Search

Product Number (Format XXX-YYYY-999 where XXX = IGR, BUL, or LFO and YYYY = year)

	Include		Exclude
Title	<input type="text"/>	Title	<input type="text"/>
Keywords	<input type="text" value="borrowing[AND]premium"/>	Keywords	<input type="text"/>
Statutes	<input type="text"/>	Statutes	<input type="text"/>
Cases	<input type="text"/>	Cases	<input type="text"/>
Summary	<input type="text"/>	Summary	<input type="text"/>

Last Action Date: From To

Product Types

Statutes:

For General Laws use this format: chapter:section[clause/subsection] (Example: 59:5[3])

For Acts use this format: acts year chapter:section (Example: acts 2016 218:91)

Cases: Enter all or part of the case name or citation

Keywords or Summary:

Search criteria in either Include or Exclude can use any combination of operators [OR]/[AND]

Example: CPA [AND] Rehabilitation Historic [OR] Recreational

For more information download DLS's [Guide to Searching the DLSLAW library](#)

Sort Order : Product Type Desc

Show entries (Number of Records found: 3)

Action	Close Date	Product Type	Product Number	Title	Summary	Keywords	
<input type="button" value="Open"/>	8/16/2017	IGR	IGR-2017-22	Premiums and Surplus Proc...	This Informational Guideline Release (IGR) explains adjustments...	Proposition 2 1/2 debt exclusion adjustments premiums us...	44
<input type="button" value="Open"/>	8/21/2017	IGR	IGR-2017-21	Borrowing	This Informational Guideline Release (IGR) explains the authoriz...	borrowing purposes debt purposes maximum term Director...	44
<input type="button" value="Open"/>	6/24/2017	Bulletin	BUL-2017-05B	FY2018 Budget Issues and ...	This Bulletin addresses the following subjects: Snow and ice defi...	Municipal Modernization Parking Meter or Other Parking Re...	ac

Showing 1 to 3 of 3 entries

DLSLAW Library

■ Selected Product Screen

Legal System

[Help](#)

Maintain IGR

Status: CLOSED

<< >> < Back to Search

IGR Number IGR-2017-22 Record Number 712

Title Premiums and Surplus Proceeds for Proposition 2½ Excluded Debt

Issuer BOA

Topic

Sub Topic

Legacy Topic(s) Borrowing, Proposition 21/2

Keywords Proposition 2 1/2 debt exclusion adjustments premiums used for project costs reduction in borrowing authorization capital reserve and bonds notes surplus bond proceeds used for non-excluded debt

Statutes 44:20 59:21C[k] acts 2016 218:67

Cases

Summary


This Informational Guideline Release (IGR) explains adjustments to an approved Proposition 2½ debt exclusion under G.L. c. 59, § 21C(k) when premiums are received in connection with the sale of the bonds or notes for the excluded borrowing and surplus loan proceeds remain after the project or purpose of the borrowing is completed. Supersedes Bulletin 2013-01B and Prior Inconsistent Written Statements.

Status In effect. Supersedes Bulletin 2013-01B and Prior Inconsistent Written Statements.

Comments

No comment is available

Current Documents

Name
 igr17-22

