



June 1st, 2017

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NOTICE: Proposed 2017 State Owned Land Valuation

The Division of Local Services has posted on its website proposed 2017 state owned land values based on the fair cash value of certain state owned lands (SOL) pursuant to [MGL Ch. 58, §§ 13-17](#) and [Ch. 59, § 5G](#). These lands are reimbursed for loss of local tax revenue on the Cherry Sheet's Payment in Lieu of Tax or by MWRA through the Department of Conservation and Recreation's Division of Water Supply Protection and Annexed lands.

Click on [this link](#) to display the proposed municipal state owned land value and important dates

Any community questioning their proposed state owned land

Secretary Lepore Highlights the FY18 Capital Budget

Kristen Lepore - Secretary of the Executive Office for Administration and Finance

On May 9, 2017, the Baker-Polito administration released its Fiscal Year 2018 (FY18) capital budget, which includes \$2.26 billion for projects across the Commonwealth. The full plan can be found online at www.mass.gov/capital.

The FY18 plan is affordable and strategic, and prioritizes projects that maintain and modernize existing Commonwealth assets, and also makes targeted investments for the future. The plan includes funding for a number of grant programs that support our cities and towns, including MassWorks grants for local projects that promote economic development, Community Compact grants for IT infrastructure projects, and grants to help municipalities increase accessibility and comply with ADA regulations.

The \$2.26 billion bond cap represents a \$70 million (3.2%) increase over FY17, which is in line with the recommendations of the Debt Affordability Committee. The total capital investment for FY18, after accounting for non-bond cap funding sources, will total over \$4.3 billion.

Within the three strategic parameters of maintain, modernize, and targeted growth, the plan focuses on five major themes: taking care of what we have, enhancing workforce skills and economic vitality, engaging and supporting communities, optimizing the value of our investments, and driving government performance.

Taking Care of What We Have

The administration recognizes that it is important to take care of our current capital assets, which decreases the liability of potential costly large-scale repairs in the future. To achieve this goal, the administration has prioritized deferred maintenance projects across state agencies.

Enhancing Workforce Skills and Economic Vitality

Projects will support economic growth initiatives in communities as well as programs to better equip the Commonwealth's workforce with the skills needed for jobs in today's economy.

valuation should contact the DLS Bureau of Local Assessment at bladata@dor.state.ma.us or call Jack Lyons at (508) 792-7300 ext.22439 with any questions. Communities questioning their proposed state owned land values can also attend the public hearing at the DOR office in Boston. Pursuant to [MGL Ch. 58, § 14](#), a formal public hearing on the proposed State Owned Land Valuation will be held by the Division of Local Services Bureau of Local Assessment at the Saltonstall Building, 100 Cambridge Street, 2nd floor in Conference Room B on Wednesday, June 7, 2017 at 11 AM. The commissioner may, on the basis of any new information furnished at the hearing or otherwise, change the valuation of any such land in a city or town. Notice of any change shall be sent to the assessors on or before July 20, 2017. A board of assessors aggrieved by a determination of the valuation must appeal to the appellate tax board by August 10, 2017.



Other DLS Links:

[Local Officials Directory](#)

[Information Guideline](#)

[Releases \(IGRs\)](#)

Engaging and Supporting Communities

One of the priorities of the Baker-Polito administration is to continue serving as a strong partner with our cities and towns. The FY18 capital plan provides key funding for municipalities including \$200 million for Chapter 90 funding, \$47.4 million for community grant programs that support land protection, coastal resiliency, land use planning, and climate change adaptation efforts, \$11.5 million to support the Complete Streets and Municipal Small Bridge programs, and \$350,000 for a bulletproof vest matching program for municipal police officers.

Optimizing the Value of Our Investments

The FY18 capital plan leverages significant outside funding sources from federal and local governments, and private sources, to maximize return on investments.

Driving Government Performance

As part of its goal to more efficiently deliver services to constituents, the Baker-Polito administration has provided significant funding to projects that drive government performance.

Thank you for all that you do for our cities and towns. I hope you all have a great summer!

Thing to Keep in Mind When Closing the Books on the Fiscal Year

Sean R. Cronin - Senior Deputy Commissioner of Local Services

Yesterday, newly elected and appointed local officials joined DLS staff for the annual New Officials Finance Forum in Worcester. With an emphasis on the fundamentals of municipal finance in Massachusetts, the day fostered a team approach to municipal finance by developing an understanding of the responsibilities of the various municipal offices as well as their interrelationships and the role of the Division of Local Services. The day-long seminar covered a variety of topics including an overview of municipal government, the budget process, the tax recapitulation process, and reserve and debt policies. Attendees also participated in group exercises with DLS table facilitators.

I want to thank all the officials who took time out of their busy schedules to attend and the DLS staff who provided their expertise at the tables and on the podium. We enjoyed the opportunity to meet everyone in person and look forward to working with you in your new roles. To view the full presentation from the event, please [click here](#).

These new public officials are now joining their colleagues in prepping for the end of the fiscal year. Amazingly enough, FY17 is a mere 30 days from turning into FY18 and it's that time of year to start planning to close the books on one year and open a new set for another. I want to remind you of just a few of the many things you should keep in mind at this time of year:

[Bulletins](#)

[Publications & Training Center](#)

[Tools and Financial
Calculators](#)

Drawdown any state or federal reimbursable grants. Certain grant deficits as of June 30th reduce free cash. If you have questions about such a deficit, contact your BOA field representative for additional guidance.

- Review capital project funds and make sure any internal borrowings have been taken care of via the issuance of either short- or long-term debt by June 30. Similar to above, any deficits (cash basis) in capital project funds reduce free cash.
- Determine if any year-end budget transfers are required and utilize the newly expanded transfer authority that was approved as part of the Municipal Modernization Act.
- Prepare the FY18 preliminary property tax commitment.
- Submit requests for current fiscal year reimbursements of exemptions granted under the various clauses of [MGL ch. 59, sec. 5](#).
- Prepare your financial system for FY18 based on appropriation votes of the legislative body.
- Notify our Databank at databank@dor.state.ma.us regarding all votes (wins and losses) on Proposition 2½ overrides, underrides, debt exclusions, and capital exclusions.
- While not a financial matter, it is important to make sure that information in the [Local Officials Directory \(LOD\)](#) is verified and updated as the LOD determines the officials who have access to the DLS Gateway. In particular, verification of email addresses is critical since Gateway notifications are automatically generated and sent via distribution lists derived from the LOD. Additionally, all municipal clerks and assessors must certify the staff listing of assessors within the LOD by July 1. This is required for DLS approval of value certification and tax rate setting. For assistance in updating assessor information with the LOD, please contact Deb Joyce at joyced@dor.state.ma.us.

I wish you well as you start to prepare for the busy year-end/year-open phase of the municipal finance cycle. Soon enough, you'll be closing the books, meeting with your auditors, and submitting recaps for FY18. Remember that your [BOA and BLA field reps](#) are available to assist with any questions you may have.

If you haven't done so already, familiarize yourself with the Commonwealth's capital budget, which Secretary for Administration and Finance Kristen Lepore highlighted at the start of this edition of *City & Town*. There are numerous opportunities for municipal grants, so make sure you explore the options and take advantage of what's being made available for municipalities across the state.

On a closing note, we've developed a short, three-question survey soliciting your

feedback regarding our current training offerings, how we can improve them, and if we should include trainings on other subject matters. We're asking you, our colleagues in local government, to please take a moment to provide useful insight and direction. The survey can be found by [clicking here](#). Thank you!

Ask DLS: Municipal Solar Leases

This month's *Ask DLS* features questions relating to the taxation of municipal property that is leased to a third party for the purpose of constructing and operating a solar field to provide electricity for the municipality's buildings and facilities. Please let us know if you have other areas of interest or send a question to cityandtown@dor.state.ma.us. We would like to hear from you.

Our municipality plans to lease the site of our closed landfill to a third party (vendor) for the purpose of installing solar panels to produce electricity for our municipal buildings and facilities. The vendor will retain ownership of the panels and accompanying machinery in order to maintain eligibility for any tax credits and sell any solar renewal energy credits. The vendor wants a provision in our agreement that it will not be assessed any local property tax and, if it is, the municipality will waive the taxes. We have two questions:

1. Are the solar panels owned by the vendor subject to local property tax?
2. Can a municipality waive local property taxes?

1. Are the solar panels owned by the vendor subject to local property tax?

First, real and personal property owned by the municipality, including the former landfill site, is exempt from local property tax. [Tax Collector of North Reading v. Town of North Reading](#), 366 Mass. 438, 440-441 (1974). However, when municipal real estate is leased or used by a third party in connection with a business conducted for profit, the third party is subject to taxation for the premises leased or used (here – the former landfill site) as if it was the fee owner of the land. [MGL c. 59, sec. 2B](#). The third party is also subject to tax for any personal property it owns that is sited on the premises that it would be taxable for if located elsewhere. [MGL c. 59, sec. 2](#). Whether the solar panels and related machinery are personal property or become part of the real estate is based upon the degree of attachment. See [Boston Edison Co. v. Board of Assessors of Boston](#), 402 Mass. 1 (1988) (Taxable machinery of a utility used in the manufacture of electricity, and significantly attached to a parcel of real estate, but traditionally assessed as personal property, may be assessed as either real or personal property.) In this case, it does not matter whether the solar panels are considered part of the real estate or personal property because the vendor would be the “owner” of both for purposes of the assessment of local property taxes. [MGL c. 59, secs. 2 and 2B](#). The vendor, however, can qualify for any property tax exemptions that an owner may be entitled to.

2. Can a municipality waive local property taxes?

A municipality, including its chief executive, assessors and legislative body, has no power or legal authority to waive property taxes. Under the home rule amendment to the Massachusetts Constitution, the power to tax is reserved to the state legislature. [Mass. Const. Amend. Article 89, sec. 7](#). As a result, cities and towns may only assess, abate, exempt and collect taxes as expressly authorized by state law. Therefore, the municipality has no power to waive any property taxes related to the solar field.

The vendor claims that its solar device is exempt from property tax under [MGL c. 59, sec. 5, Clause 45](#). Is the vendor correct?

[MGL c. 59, sec. 5, Clause 45](#) exempts a “solar or wind powered system or device which is being utilized as a primary or auxiliary power system for the purpose of heating or otherwise supplying the energy needs of property taxable under this chapter...” (Emphasis added.)

In a recent Appellate Tax Board (ATB) case, [KTT, LLC v. Board of Assessors of the Town of Swansea](#), Docket No. F322736, October 13, 2016, the ATB decided the taxpayer was entitled to an exemption under Clause 45 for its solar device because the device was: “(1) a solar or wind powered system or device; (2) utilized as a primary or auxiliary power system for the purpose of heating or otherwise supplying energy; and (3) utilized to supply the energy needs of property that is subject to Massachusetts property tax.”

In this case, however, the solar device is not being used to “supply the energy needs of property that is subject to Massachusetts property tax.” Here, the solar device is being used to supply the energy needs of municipal property which is not “property that is subject to Massachusetts property tax.” See [Tax Collector of North Reading v. Town of North Reading](#), 366 Mass. 438, 440-441 (1974). As a result, the solar panels in this case would not qualify for exemption under clause 45. Therefore, absent qualifying for another property tax exemption, the vendor is taxable for the leased real estate and solar panels based on their fair cash valuation. [MGL c. 59, secs. 2, 2B](#) and [38](#).

Can the municipality enter into a payment in lieu of tax agreement with the vendor instead of assessing otherwise due property taxes?

As previously stated, cities and towns may only assess, abate, exempt and collect taxes as expressly authorized by state law. As a result, they cannot enter into an agreement in lieu of assessing taxes based on the fair cash valuation of the property as of each January 1 unless the agreement is authorized by state law. There is only one statute, [MGL c. 59, sec. 38H\(b\)](#), that could authorize a property tax agreement in connection with solar or renewal energy systems or facilities. Agreements under that statute may only be with a generation company or wholesale generation company as defined in [MGL c. 164, sec. 1](#), which means the company must be in the business of

producing, manufacturing or generating electricity for retail sale to the public or for sale at wholesale only. If the vendor in this case is an electric generating company, the municipality may enter into a payment in lieu of tax (PILOT) agreement with it under [MGL c. 59, sec. 38H\(b\)](#) in order to satisfy the property tax obligations of the vendor. Here, because vendor is responsible for both real and personal property taxes (as explained in the previous question), the PILOT agreement may be in lieu of the vendor's liability for both real and personal property taxes.

Note, however, that if the vendor was leasing privately owned land for siting the solar panels and the solar panels are considered part of the real estate, the solar panels would be assessed as part of the real estate to the owner of the real estate. In that case, the municipality could not enter into a PILOT agreement in relation to the solar panels because the landowner would not usually be a generation company and the solar panels are included in the real property tax assessment to the landowner. However, if the solar panels and related machinery are treated as personal property and the vendor is subject to personal property taxes on those assets, the municipality could enter into a PILOT agreement with the vendor (if a generation company) in lieu of the vendor's personal property tax liability. In that case, the real estate assessment to the landowner would not include the value of the solar panels because the panels are separately assessed to vendor as personal property or covered by a PILOT agreement with vendor.

What are the requirements of a payment in lieu of tax agreement under [MGL c. 59, sec. 38H\(b\)](#)?

Agreements must conform to the requirements of the statute, [MGL c. 59, sec. 38H\(b\)](#), and any Department of Revenue implementation guidelines. Please refer to the [August 7, 2014 issue of City and Town](#) for FAQs which describe in detail the requirements of a PILOT agreement under [MGL c. 59, § 38H\(b\)](#). Also, please note that the current guidelines are being updated and revised guidelines will be issued soon.

The checklist below summarizes requirements for [MGL c. 59, sec. 38H\(b\)](#) PILOT agreements:

- Equivalent to assessing tax at full and fair cash value – “Any such agreement shall be the result of good faith negotiations and shall be the equivalent of the property tax obligation based on full and fair cash valuation.” [MGL c. 59, sec. 38H\(b\)](#).

The PILOT agreement is a tax stability measure that provides a way for the generating company to meet its annual property tax obligation in a predictable and stable manner over the life of the agreement. The purpose of the statute is not to provide “tax breaks” to the owner of the generating facility. At the time of the adoption of [MGL c. 59, sec. 38H\(b\)](#), the legislature was concerned that subjecting conventional power plants to market forces could result in

significant devaluation or instability in values that would significantly shift the tax burden from the plants to homeowners and other business properties. [Chapter 164 of the Acts of 1997](#). Thus, the intent was to allow the parties to establish a valuation or valuation method for these difficult to appraise special purpose power plants and avoid significant year to year swings in plant values while transitioning to the deregulation and restructuring of the electric utility industry.

- Appraisal - A formal appraisal by an outside consultant is not required. However, we recommend that assessors develop initial projections of the fair cash valuations and tax payments of the solar or renewable energy system for each year of the agreement. The purpose of this documentation would be to assist the municipality in determining valuations for the agreement and the advisability of entering into a PILOT agreement with the electric generation company.
- Valuation of solar system - Agreements should fix values, or provide formulas for determining the values, of the solar or renewable energy system or facility for each fiscal year over the life of the agreement. If instead of fixing values, an agreement specifies a dollar amount to be paid for each fiscal year, the agreement should include a conversion formula because the payment must be converted to a value for purposes of calculating: (i) new growth increase in the levy limit, (ii) the minimum residential factor under property tax classification, and (iii) the tax rate.
- Term of the Agreement - There is no maximum term established by [MGL c. 59, sec. 38H\(b\)](#) for a PILOT agreement with an electric generation company. The municipality should consider the useful life of the solar or renewal energy system or facility in negotiating a reasonable term for the agreement.
- Agreement approval - The municipality's legislative body must approve the agreement, or have authorized the chief executive to negotiate and execute the agreement on behalf of the municipality.
- Copy of Agreement and Legislative Body Vote – A copy of the PILOT agreement, legislative body's approval vote and any initial appraisal documentation must be provided to the Bureau of Local Assessment.
- Record-keeping - For the five-year certification review, the assessors must update their property record cards to reflect the agreement values (or converted values). If the values (or converted values) change during an interim year, the property record cards must be updated accordingly as well.
- LA-4 Reporting - Assessors must report the agreement "value" for the year on Form LA-4 "Assessment/Classification Report" in the assessed valuation of Class 4, Industrial, real property (Class Code 452), or Personal Property

(Class Code 552), as applicable, so that it is reflected in the fair cash value levy percentage for that class of real property or of personal property. Those percentages are used to calculate the minimum residential factor under [MGL c. 58, sec. 1A](#).

- New growth - The PILOT agreement “value” of the new real or personal property being “assessed” as part of the tax levy for the first fiscal year of the tax or PILOT agreement is the basis for new growth in that year. In any subsequent fiscal year, only the agreement “value” of any additional new real property built or new personal property items installed by the company since the prior fiscal year and included in the year’s PILOT payment would be growth.

Municipalities should consider new growth when structuring PILOT valuations. Agreements that provide for smaller valuation in the first year of the agreement and larger valuations in later years may provide the company with greater flexibility in financing the installation. However, they may also limit new growth to less than the amount that would have been added to the municipality’s levy limit if the company was assessed a regular property tax.

- Tax Rate Recap Reporting - Assessors must report the agreement value in the total assessed valuation of Class 4, Industrial, real property, or Personal Property, as applicable, on page 1 of the tax rate recapitulation so that the PILOT is part of the tax levy. [MGL c. 59, sec. 38H\(b\)](#). The PILOT payment cannot be reported on page 3 of the tax rate recap (or pro forma recap) as general fund estimated receipts.
- Other Payment Reporting – Any other revenue received by the municipality from a lease of municipal property, sale of power or any other contractual arrangement that is in addition to the payment in lieu of tax under the PILOT agreement must be reported on page 3 as general fund estimated receipts under Miscellaneous Recurring.
- Billing - Since [MGL c. 59, sec. 38H\(b\)](#) does not specifically address billing and collection, the best practice would be to establish in the agreement how the PILOT will be billed, when payments are due and the consequences of late payments, including collection remedies. Unless provided otherwise in the tax or PILOT agreement, the PILOT should be billed and collected in the same manner as property taxes.

If your community is considering a lease or use of municipal property or entering into a PILOT agreement under [MGL c. 59, sec. 38H\(b\)](#), we urge you to involve your municipal counsel, assessing and other relevant officials. We also suggest contacting the [Inspector General’s Office](#) regarding procurement issues involved in any disposition of municipal real estate or other contract issues.

Gateway Modernization Continues with

Release 5

Kirsten Shirer - Director of Information Technology

The Division of Local Services (DLS) Gateway Modernization project's fifth major release is scheduled for Saturday, June 24th. Release 5 introduces a newly enhanced Legal module as well as security improvements to better protect the municipal data entrusted to DLS.

Our Municipal Finance Law Bureau (MFLB) generates a wealth of invaluable guidance on matters of municipal finance. Prior to Modernization, Gateway's Legal module was available only to DLS users; information was distributed outside DLS by posting legal "products" like Informational Guideline Releases (IGRs) and Bulletins on [our website](#). Release 5 adds a new way to access MFLB's advice on municipal finance matters: a Legal Product Search link on [Gateway's Login page](#).

Each legal product produced by MFLB has an identifying number that begins with the product type: IGR for Informational Guideline Releases, BUL for Bulletins and LFO for Local Finance Opinion. You can search for a specific document using its Product Number. For researching a general municipal finance topic, enter one or more keywords or statutes. Click the Open button in the Results grid to view any specific IGR, Bulletin or LFO shown in the search results.

Recent Bulletins and IGRs will be the first products released to the public following the rollout. MFLB will be adding other forms of guidance in the coming months, so the new Legal Search option will provide information on an increasing number of topics as time progresses.

Division of Local Services Gateway

Legal System

Product Search

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

Title Title

Keywords Keywords

Statutes Statutes

Summary Summary

Lawyers

From To

Product Types

Sort Order : Create Date Desc

Show 50 entries (Number of Records found: 3)

Action	Create Date	Product Type	Product Number	Record Number	Title	Keywords
<input type="button" value="Open"/>	5/31/2017	IGR	IGR-2016-404	687	Fiscal Year 2017 Guidelines for Annual Assessment and Allocation of Tax Levy	municipal modernization triennial public hearing procedures process determine determination levy percentage among classes industrial commercial usage use classification minimum factor real property taxation burden share apportion change assessing reassess certify certified certification full fair cash value valuation triennial appraisal sales ratios market increases total revaluation shift residential exemption ceiling maximum threshold redistribute redistribution reallocate reallocation up to tax rates approval setting interim adjustments standards measurement open space discount small commercial exemption
<input type="button" value="Open"/>	5/31/2017	IGR	IGR-2016-403	683	Fiscal Year 2017 Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth	maximum allowable taxation levy limitation full fair cash value total valuation property increases increasing adjustments upwards 102.5% construction buildings additions alterations meet upcoming subsequent fiscal year plus additional amount identifying reporting new growth documented documenting base form guidelines procedure process assessment changes list assessed assessor parcels subdivision sub-divide amended growth limited limited assessments growth for audited personal property account construction work in progress CWIP triennial public hearing procedures process determine determination levy percentage among classes industrial commercial usage use classification minimum factor real property taxation burden share apportion change assessing reassess certify certified certification full fair cash value valuation triennial appraisal sales ratios market increases total revaluation shift residential exemption ceiling maximum threshold redistribute redistribution reallocate reallocation up to tax rates approval setting interim adjustments standards measurement open space discount small commercial exemption
<input type="button" value="Open"/>	5/31/2017	IGR	IGR-2016-402	682	Fiscal Year 2017 Guidelines for Annual Assessment and Allocation of Tax Levy	municipal modernization triennial public hearing procedures process determine determination levy percentage among classes industrial commercial usage use classification minimum factor real property taxation burden share apportion change assessing reassess certify certified certification full fair cash value valuation triennial appraisal sales ratios market increases total revaluation shift residential exemption ceiling maximum threshold redistribute redistribution reallocate reallocation up to tax rates approval setting interim adjustments standards measurement open space discount small commercial exemption

Given the many cyber security breaches in the news recently, it should come as no surprise that the other Release 5 change involves Gateway security. Keeping Gateway online 24/7 and protecting the data it contains are responsibilities we take very seriously, and the time has come to make a few changes in our user account policies. With the rollout of Release 5 on June 24th, Gateway passwords must meet

these new “strong password” requirements:

- Minimum length of 8 characters
- Must contain at least 1 upper case letter
- Must contain at least 1 lower case letter
- Must contain at least 1 number
- Must contain at least 1 special character

All Gateway users (including DLS staff) whose passwords don't meet the new requirements will still be able to log in, but immediately after logging in you'll be automatically directed to the My Profile page where you must update your password before continuing. Gateway Administrators – at the local level and DLS IT Support – can still reset passwords when necessary. After Release 5, however, when an administrator resets your password it is considered a temporary change; after using the temporary password to log in, you will be directed to the My Profile Page to enter a permanent password.

Account policies that will not change with Release 5:

- Users can still reset their own passwords using the self-service “Forgot Password” option on the Gateway Login page.
- Passwords do not expire.
- There is no change in User Name policies.

If you have never used Gateway's self-service password reset option (“Forgot password” on the login page), please note that it requires two things to work:

1. Your Local Officials Directory listing must contain a valid email address; temporary passwords are sent to the email address we have on file.
2. You must be able to correctly answer the Security Question on file for your account.

The screenshot displays the Gateway login interface. On the left, a modal window titled "Obtain Password" is open, containing a "User Name" field with the value "smithjlr", a "Get Security Question" button, a "Security Question" dropdown menu showing "What is your favorite movie?", an "Answer" text input field, and a "Reset Password" button. On the right, the main "LOG IN" section is visible, featuring a "User Name" field, a "Password" field, and a "GO" button. Below the login fields, there are links for "Forgot password" and "Forgot user name", and a link for "How to Become an Authorized User?". A footer note states: "DLS Gateway is restricted to elected and appointed municipal officials. To learn more about how to become an authorized user, please [click here](#)".

Log into Gateway and go to the My Profile page to review your current Security Question and Answer. You may use My Profile to select and answer a new question or change your password at any time. It's also a good idea to verify your email address in the Local Officials Directory from time to time, since both approval notifications and the self-service password reset option rely on finding a valid

address.

Many of you will have read the words “strong password requirements” in this article and inwardly groaned (or worse). I completely understand. Trying to remember dozens of letters, numbers, symbols and phrases for various applications and Web sites is becoming a full-time job. In their defense, strong passwords are often the only thing standing between your important data and the bad guys of the world. Those bad guys might not even be interested in *your* data – but they’re very interested in what *other* data yours might be connected to. Gateway is a Department of Revenue application, and other DOR applications contain personal information about all of us. Updating our account policies is a worthwhile and necessary step towards greater security for all of DOR’s systems.

Local Account Administrators will receive further information about the new account policies prior to June 24th. Please feel free to contact DLS IT Support with questions or concerns about the upcoming release: 617-626-2350 or DLSITGroup@dor.state.ma.us, or contact me directly: Kirsten Shirer, Director of Information Technology, 413-452-3988 or shirer@dor.state.ma.us. DLS IT can also assist you with changes to your password or security question, and can reset passwords during normal business hours.

June Municipal Calendar

1	Town Clerk	Certify Appropriations The Town Clerk should certify appropriations immediately after town meeting so that the Accountant can set up accounts for every department for the next fiscal year.
1	Town Clerk	Update the Local Officials Directory (LOD) in Gateway The Town Clerk annually updates the LOD with the names and email addresses of any new local officials and with any changes to position titles.
1	Assessors	Determine Valuation of Other Municipal or District Land In any community where land is owned by another community or district, the Assessors value the land for in-lieu-of-tax payments and send a notice of the new valuation in the year following a revaluation year.
1	BLA	Notification of Proposed EQVs (even-numbered years only)
1	BLA	Notification of SOL Valuations (even-numbered years only)
10	BLA	Conclude Public Hearings on Proposed EQVs (even-numbered years only)
15	BLA	Determine and Certify Pipeline Valuations
15	BLA	Determine and Certify Telephone and Telegraph Company Valuations
15	Assessors	Make Annual Preliminary Tax Commitment Assessors in quarterly communities, as well as those in semiannual communities issuing annual preliminary bills, should make the annual preliminary tax commitment by this date to ensure the ability to mail the bills by July 1 st . The commitment must be based on the prior year’s net tax on the property and may not exceed, with limited exceptions, 50% of that amount.

Final Date to Make Omitted or Revised Assessments

20 Assessors

As required by [MGL c. 59, §§ 75 and 76](#), if a property was inadvertently excluded or mistakenly underassessed on the warrant for property taxes, it is the Assessor's role to fix the mistake and assess the property correctly. The assessment may not be made later than June 20 of the taxable year or 90 days after the date the tax bills are mailed, whichever is later.

Close Overlay Surplus to Surplus Revenue

30 Assessors

The Assessors may certify any balance in the overlay account in excess of the remaining amount of the warrant to be collected or abated. The transfer from overlay to the overlay surplus account is done on the Assessors' initiative or within 10 days of a written request by the Selectmen.

Conduct a Physical Inventory of all Parcels for Communities that Accepted [MGL c. 59, § 2A\(a\)](#)

30 Assessors

Deadline to Apply to Have Land Classified as Forest Land

30 Taxpayer

Per [MGL c. 61, § 2](#), this is the deadline to apply to the State Forester to have land certified as forest land.

Submit Annual Report of Omitted or Revised Assessments to BLA

30 Assessors

Deadline to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of [MGL c. 59, § 5](#)

30 Assessors

Assessors have until this date to submit a request to MDM for state reimbursement to offset the tax revenue lost from granted statutory exemptions. The state partially reimburses for these via the cherry sheet. If actual tax bills were mailed late, the reimbursement request deadline is extended to August 20.

Editor: Dan Bertrand

Editorial Board: Sean Cronin, Anthonia Bakare, Robert Bliss, Linda Bradley, Nate Cramer, Patricia Hunt and Tony Rassias

Contact *City & Town* with questions, comments and feedback by emailing us at cityandtown@dor.state.ma.us.

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