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



April 20th, 2017

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Important Dates to Remember

New Officials Finance Forum

This year's New Officials Finance Forum will be held on Wednesday, May 31st at the College of the Holy Cross in Worcester. This course is intended for recently elected or appointed local municipal finance officials and includes an overview of municipal government, the budget process, the tax recapitulation process, and reserve and debt policies. The registration form and \$50 registration fee must be received by May 22nd. <u>Click here</u> for the registration form.

MUNICIPAL Databank

Springing into Budget and Town Meeting Season

Heffernan Commissioner • Sean R. Cronin, Senior Deputy Commissioner of Local Services

I hope you're all having a successful budget and Town Meeting season, one of the most important times of year for local finance officials. I know it's always a challenge to produce an annual budget that meets the expectations of residents. I also know that annual budget debates can be lively, and that's what is so great about the democratic process surrounding resource allocation. To that end, I want to share some updates and remind all our municipal government colleagues that the Division of Local Services (DLS) is here to support your efforts to achieve sound and efficient fiscal management.

Supporting a Commonwealth of Communities

Last week, we posted preliminary cherry sheet estimates based on the House Ways & Means Committee's (HWM) FY2018 budget on our website. The HWM budget recommends funding FY2018 Chapter 70 at \$4.734 billion and increasing the minimum aid component of the Chapter 70 formula to \$30 per pupil. Most other cherry sheet accounts are consistent with the Governor's House 1 budget proposal.

It's important for local officials to be aware that beginning in FY2018, DLS will begin assessing districts sending children to a charter school on a monthly basis starting with July. Previously, this assessment was deducted monthly from December through June. The charter tuition reimbursement payment schedule will also be changed to coincide with the new assessment schedule for the tuition payments.

Cherry sheet estimates for charter school tuition and reimbursements are based on estimated tuition rates and projected enrollments under charters previously issued by the Board of Elementary and Secondary Education. Charter school assessments and reimbursements will change as update tuition rates become available. Estimates for the school choice assessments may also change significantly when updated to reflect final tuition rates. These estimates are preliminary and are subject to change as the legislative process unfolds. If your community has questions, please contact the DLS Municipal Databank at <u>databank@dor.state.ma.us</u> or (617) 626-2384.

Earlier this month, the application period closed for the Community Compact's Information Technology grant program. I'm pleased to report that 90 communities have submitted applications. We're in the review process now and anticipate a May





Other DLS Links:

Local Officials Directory

Information Guideline Releases (IGRs)

Bulletins

Publications & Training Center

Tools and Financial Calculators announcement regarding grant awardees. On a related note, <u>the Community</u> <u>Compact Best Practice grant program</u> is rapidly approaching 300 municipalities on board. With four more signings scheduled today, we continue to demonstrate our commitment to strengthening ties between the Commonwealth and its communities by providing the support, resources and tools you need to serve your community. If your city or town hasn't signed up yet, we highly suggest you consider it. If you have any questions, please feel free to contact me at <u>croninse@dor.state.ma.us</u>.

Finally, I'm excited to share with you that I will be moderating a municipal panel discussion and networking breakfast in conjunction with the upcoming MASSBUYS EXPO on April 27th from 8:00 am to 9:30 am at Gillette Stadium. Our distinguished panelists include Secretary of the Executive Office of Housing and Economic Development Jay Ash, Secretary of the Executive Office of Energy & Environmental Affairs Matthew Beaton, Secretary and CEO for the Department of Transportation Stephanie Pollack, and Senior Associate Commissioner for Administration and Finance for the Department of Elementary and Secondary Education William Bell. Each panelist will discuss the services and opportunities their Secretariats provide to local government. Attendance at this event requires a special registration, which differs from the general <u>attendee registration</u> for the MASSBUYS EXPO. Please be sure to register for both events.

I wish you all the best as your move forward in the business of local government this spring. As always, I welcome and appreciate your feedback so please continue to call or email me.

Sean R. Cronin Senior Deputy Commissioner of Local Services

Gateway Release 4 Highlights: Upgrading the Local Officials Directory

Kirsten Shirer - Information Technology Director

Gateway Modernization may be in its final year, but big improvements are still in process. Our most recent large-scale release, Release 4, was deployed on Saturday, March 25th. Schedule A and Local Officials Directory both received major updates. The February 16th edition of *City & Town* featured an article explaining changes to Schedule A. Today, we'll focus on changes to our largest and most publicly visible module, the Local Officials Directory (LOD).

The most noticeable change to the LOD module is the modernized, streamlined *Search* page. The LOD currently contains more than 15,000 individual officials in 98 unique municipal departments, so an easy, reliable *Search* tool is a necessity. To make searching the data easier and faster, we've combined the *Basic Search* and *Advanced Search* functions, and we've added a few useful features.

When searching the Directory, officials in related cities, towns and districts can be displayed using the new *Show Associated Jurisdiction(s)* option. For example, searching for officials in the Town of Monroe using *Show Associated Jurisdiction(s)* would display all listed Monroe town officials and would also show results from Franklin Council of Governments, Monroe Water District and Northern Berkshire Regional School District.

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Other available search options include an official's first, middle and last name, department and position or role. Search results can be sorted by clicking the desired column header, and the data can be exported to Excel by clicking the button at the bottom of the page.

=	Local Official Directory
	Search
	Edit Jurisdiction
	Add/Edit Department
	Add/Edit Person/Position
8	Elections and Meetings
	Election and Meeting Dates
8	Election Reports
	Election Results Form
	Voter Count Form
8	Assessor Management
	Assessor Certification

City and town clerks and other LOD administrators will notice a difference in the LOD menu options. Certain functions that were previously spread across multiple screens have been consolidated and labeled more intuitively. For example, *Elections and Meeting Dates* is a new screen for entering election and town meeting dates. *Election Reports* has options for reporting the results of those elections to the Secretary of State on paper or by email (if you choose to do so through Gateway.) The annual verification of assessing personnel with valuation responsibilities (*Assessor*

Certification) has been moved from the *Department* form to its own dedicated screen under *Assessor Management*. These changes were made to make data entry easier and more efficient. After Release 4, you'll find a menu option for each

task instead of hunting through LOD records for the right screens.

Override Phone/Fax has been eliminated as a separate form; override functions are now found on both the *Edit Jurisdiction* and *Edit Person/Position* forms. When your community or district changes a phone number or email domain that applies to a department or to the entire organization, simply go to the department or jurisdiction page, make the change, and check the applicable *Cascade* box. For example, if your city or town's email domain changes, checking the *Cascade Email Domain Information* box in the *Jurisdiction* screen will change the email domain for every official listed under your jurisdiction. Making that same change in a specific *Department* record will change only the email addresses for officials assigned to that department.

urisdiction Group City/Town	Jurisdiction Acushnet - 003
Address Information	Website and Email Information
Address 1 Town Hall	Web Site (click here to launch)
Address 2 122 Main Street	http://www.acushnet.ma.us
Address 3	Official / Unofficial ® Official ③ Unofficial
City Acushnet	Email (click here to send)
State MA Zip 02743 -	Check to cascade Email Domain information
Phone Information	Office Hours
Main Phone 508-998-0200 Ext	Office Hours
Check to cascade Phone information	
Alt Phone Ext	
Fax 508-998-0203	
Check to cascade Fax information	

More information on these changes can be found on the <u>DLS Information</u> <u>Technology webpage</u>. We'll also be appearing at city and town clerk association meetings this spring. Please feel free to contact our Director of Information Technology, Kirsten Shirer, with questions about Gateway Modernization at (413) 452-3988 and <u>shirer@dor.state.ma.us</u>.

OSD Announcements

Operational Services Division

The Operational Services Division is hosting a municipal panel discussion/networking breakfast in conjunction with the MASSBUYS EXPO on April 27 from 8:00 a.m. to 9:30 a.m. in the Cross Insurance Pavilion at Gillette Stadium.

Our distinguished panelists include:

- Jay Ash, Secretary of the Executive Office of Housing and Economic Development;
- Matthew Beaton, Secretary of the Executive Office of Energy & Environmental Affairs;
- Stephanie Pollack, Secretary and CEO for the Department of Transportation; and
- William Bell, Senior Associate Commissioner for Administration and Finance for the Department of Elementary and Secondary Education

Each panelist will discuss the services and opportunities provided by their Secretariat to Local Governments. Sean Cronin, Senior Deputy Commissioner of Local Services for the Department of Revenue, will moderate the panel discussion.

Attendance at this event requires a <u>special registration</u>, which differs from the general <u>attendee registration</u> for the MASSBUYS EXPO. Please be sure to register for both events. Registration for both events closes at 3:00 p.m. on Monday, April 24.

We look forward to seeing you there!

Data Highlight of the Month: Property Tax Related Reports Anthonia Bakare - DLS Municipal Databank

The Division of Local Services (DLS) offers a wide variety of municipal, financial and socioeconomic information. This month's data highlight focuses on *Property Tax Related Reports*.

Property Tax Related Reports shows current and historical data relating to property taxes including: assessed values, average single family tax bills, excess and override capacity, motor vehicle excise trends, new growth, overlay, parcel counts, Proposition 2 1/2 overrides, debt exclusions, capital outlay exclusions, and stabilization fund overrides, tax levies, and tax rates as reported by cities and towns during the tax rate and certification process. Data on these reports come from the annual Tax Rate Recapitulation, LA-4, and LA-13 forms.

This category accounts for the most reports on the Databank's site; where revenues by source, levies, tax rates and assessed values by class are the most accessed of the group. There are a number of comparative and analytical data points available. Revenues by source displays: tax levy, state aid, local receipts and all other. These sources are also represented as percent of the total. The data is available in FY1981 to present and includes a pie chart.

Excess levy capacity and override capacity displays: levy limit w/o debt & capital exclusions, maximum levy limit, total tax levy, excess levy capacity, excess as a percent of maximum levy, levy ceiling, override capacity and the total assessed value. It also shows tax levy as a percent of assessed value and is available in years 1985 to present. Tax rate, levies and assessed values by class reports both display: residential, open space, commercial, industrial, personal property data. Where the levies by class report is in FY1986 to present, tax rate and assessed values by class reports are in FY1981 to present. Tax rate and assessed values by class reports also display residential and open space and CIP as a percent of the total. See these reports and other useful ones on the *Municipal Databank website*.

We hope you become better acquainted with the data the Division of Local Services has to offer through the Data Highlight of the Month. For more information, contact us directly at databank@dor.state.ma.us or (617) 626-2384.

April Municipal Calendar

Mail Second Half Semiannual Tax Bills

Collector	By this date, collectors in communities using the regular semiannual billing system mail the 2 nd half actual tax bills or, if using optional preliminary bills, mail the actual tax bills.
Collector	Mail Fourth Quarter Tax Bills Collector mails these bills if the 4 th quarter bills were not included in the December mailings.
Taxpayer	Deadline to Pay Semiannual Bill <u>M.G.L. c. 59, § 57C</u> sets this as the deadline to pay the actual tax without interest in communities using the annual preliminary tax billing system on a semiannual basis, unless the bills were mailed after December 31. If mailed after December 31, payment is due either May 1 or 30 days from the date of the mailing, whichever is later.
Taxpayer	Deadline to Apply for Property Tax Exemptions for Persons, Residential Exemptions, and Small Commercial Exemptions This is the deadline to apply to the assessors if actual tax bills are mailed on or before January 1. If mailed after January 1, taxpayers have 3 months from the mailing date to file exemption applications.

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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