

October 6, 2011

# City and Town

Naveet K. Bal, Commissioner • Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



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

## You Spoke, We Listened: *City and Town* Changes in the Works

Thank you to the more than 300 readers who took the time to respond to last month's *City and Town* survey. The goal of the survey was to hear directly from our readers about your preference for frequency of publication, method and date of delivery. We received all that and more. We appreciate that you took the time to help us make a better *City and Town* for you and we thank you.

As a result, I'm pleased to announce that we've reviewed your responses and will be implementing some changes. First and foremost, *City and Town* will transition from a weekly to a twice-monthly publication. We believe this new schedule will allow us to continue to provide up-to-date information while reducing the number of redundant articles and posts. Further, this new timetable will allow us to develop more in-depth features and analysis. Our survey showed that original content developed by the Department, specifically the Division of Local Services, is overwhelmingly the reason you read *City and Town*. Moving forward, we'll do our best to focus our energies on that while still providing the other "bread and butter" features you utilize such as the Municipal Calendar. In addition, while the e-newsletter format will remain, we'll be looking for new and innovative ways to add more color and supporting graphics to our publication. As we incorporate more of your suggestions, we'll keep you posted.

Once again, thank you for helping us improve *City and Town*. I'd also like to thank our new editor, Dan Bertrand, and the entire *City and Town* editorial board for their hard work both on this survey and in general. As always, if you have any suggestions or comments, please feel free to email us at [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us).

Robert G. Nunes  
Deputy Commissioner & Director of Municipal Affairs

## Department of Revenue Welcomes New Commissioner Amy Pitter

Amy Pitter was appointed as the Commissioner of Revenue for the Commonwealth of Massachusetts on September 19, 2011, and began her duties on October 3. She is responsible for overseeing about 2,000 DOR employees in offices across the state in Tax Administration, Child Support Enforcement and the Division of Local Services.

Ms. Pitter holds a degree in law from the New England School of Law, a master's degree in accounting from Northeastern University, and an undergraduate degree from Connecticut College. She has extensive experience in both the public and private sectors. She worked at DOR from 1991 to 2000, serving as Deputy Commissioner of Taxpayer Services and later as Deputy Commissioner of Child Support Enforcement.

For the past 11 years she has worked for CGI, an independent information technology and business process services firm, consulting with agencies such as the Internal Revenue Service to conduct strategic planning initiatives and program design and clients such as the Australian Tax Office and Child Support Agency to develop new systems and reengineer business processes.

Ms. Pitter's background in technology and business processes will be an asset as DOR embarks on the implementation of two new core processing systems for tax administration and child support over the next few years.

## **DLS Announces FY2011 CPA State Match**

### **Municipal Data Management and Technical Assistance Bureau**

The Division of Local Services is pleased to announce that it will be distributing FY2011 matching funds from the state Community Preservation Act trust fund to the 143 participating communities late next week. The first round match will be 26.64 percent of the total FY2011 local surcharge collections of \$84,844,480. The first round match is based on a total state CPA trust fund balance of \$28,252,235, with 80 percent or \$22,601,788 used for the first round match. Dividing this \$22,601,788 by the \$84,844, 480 in local surcharge collections yields the first round match percentage of 26.64 percent. Communities that adopted the maximum three percent surcharge will receive additional funds in the second and third round distributions. A full spreadsheet detailing these calculations for individual communities is posted to our website [here](#).

## **October Municipal Calendar**

### **October 1: Collector**

Mail Semi-Annual Tax Bills - For communities using the regular semi-annual payment system, actual tax bills or optional preliminary bills should be mailed by this date.

### **October 1: Taxpayer**

Semi-Annual Preliminary Tax Bill — Deadline for Paying Without Interest

According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the preliminary tax payment without interest in communities using the annual preliminary tax billing system, unless the bills were mailed after August 1. If mailed after August 1, the payment is due November 1, or 30 days after the bills were mailed, whichever is later.

### **October 1: Taxpayer**

Deadline for Applying to Have Land Classified as Agricultural/Horticultural Land or Recreational Land, M.G.L. Ch. 61A and Ch. 61B. - According to M.G.L. Ch. 61A, Sections 6 and 8, and Ch. 61B, Sections 3 and 5, this is the deadline to apply to Assessors to have land valued, taxed and classified as agricultural/horticultural or recreational land in the next fiscal year, unless a revaluation program is being conducted for that fiscal year. Under M.G.L. Ch. 59, Section 38 and DOR guidelines, Assessors must review all property valuations and make adjustments to ensure current fair cash valuations every year. Because a revaluation program is being conducted every year, taxpayers who do not submit their applications by October 1 have until 30 days after the actual tax bills for the fiscal year are mailed to apply.

### **October 15: Superintendent**

Submit School Foundation Enrollment Report to DESE

### **October 31: Accountant**

Submit Schedule A for Prior Fiscal Year - This report is a statement of the revenues received, expenditures made and all other transactions related to the community's finances during the previous fiscal year. The Schedule A classifies revenues and expenditures into detailed categories that will provide information essential for an analysis of revenues and expenditures generated by various departments. This data, like other financial information reported to DOR, is entered into DOR's Municipal Data Bank; as such, the Department may provide time series, comparative and other types of analyses at the request of a city or town. This information is also sent to the US Census Bureau and eliminates a prior federal reporting requirement. Failure to file by October 31 may result in withholding major distributions of state aid until the Schedule A is accepted by BOA.

### **October 31: Selectmen**

Begin Establishing Next Fiscal Year Budget Guidelines and Request Department Budgets

### **October 31: Assessors**

Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for annual preliminary tax bill communities) - A community that uses the annual preliminary tax bill system (on a quarterly or semiannual basis) should begin gathering tax recap information in order to have enough time for the tax rate to be set and tax bills mailed by December 31. See August's Complete Tax Rate Recapitulation Sheet.

**City & Town** is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

**Dan Bertrand**, Editor

**Marilyn Browne**, Editor Emeritus

Editorial Board: **Robert Nunes, Robert Bliss, Zack Blake, and Amy Handfield**

To obtain information or publications, contact the Division of Local Services via:

- website: [www.mass.gov/dls](http://www.mass.gov/dls)
- e-mail: [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us)
- telephone: 617-626-2377
- mail: PO Box 9569, Boston, MA 02114-9569

Follow DOR on Twitter at <http://twitter.com/dormedia> or the DOR Blog at <http://revenue.blog.state.ma.us/>