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Commissioner

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Deputy Commissioner

City and Town

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Municipal License Suspension

Marilyn Ray Smith, Deputy Commissioner, Child Support Enforcement Division

In September, the Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR) is expanding the license suspension program to include nonrenewal of licenses issued by cities and towns of the Commonwealth. The purpose of this program is to encourage holders of business, professional, occupational and trade licenses, as well as holders of driver's licenses and certificates of motor vehicle registration, to comply with their child support obligations.

Cities and towns are important partners in the Commonwealth's mission to strengthen families. We are grateful for your help with our paternity acknowledgement program, and we look forward to working with you to expand our successful license suspension program.

Strong child support enforcement is an integral part of achieving economic self-sufficiency for the single-parent families of the Commonwealth. More than 320,000 children from your communities are in our caseload. Children in single parent families are more likely to be poor, live in public housing, drop out of school, become teen parents, be in foster care, and engage in juvenile delinquent behavior and substance abuse than children living with both parents. These outcomes in turn cause increased expenditure of scarce resources for education, social services, and law enforcement.

Child Support Enforcement's core mission is to protect the well-being of children by enforcing the financial responsibility of parenthood. Through this effort, we mitigate the risks for children in sin-

gle-parent households by collecting and redistributing child support funds. Last year, we collected almost \$480 million in child support, of which about \$436 million went to families, and the rest to the state and federal governments.

DOR also generates a substantial return on the Commonwealth's investment by recovering or avoiding public assistance costs. That effort, together with generous federal funding, meant that DOR returned a net benefit of \$44.5 million to the General Fund last year. Additionally, Child Support Enforcement saved \$50.4 million in Medicaid expenditures last year.

Therefore, Child Support Enforcement not only saves the Commonwealth real dollars, but also helps children in single-parent households by having both parents provide financial support for their future.

License Suspension Program

Together with the Registry of Motor Vehicles and the Division of Professional Licensure, DOR has collected more than \$73 million dollars from parents who have decided to come into compliance to avoid losing their driver's, professional or trade licenses.

The purpose of the license suspension program is not to take away anyone's livelihood or ability to drive to work. To keep their license, all they have to do is contact DOR, start paying and keep paying. We call this the "Denver boot" of child support enforcement, because it compels a conversation between DOR and those whose income is not subject to wage assignment.

Since the project began in 2002, we have focused on driver's and professional licenses issued by the Commonwealth. However, the law — M.G.L. Ch. 119A, Sec. 16 — provides for the nonissuance, suspension or revocation of a license or permit of any kind issued by any entity in the Commonwealth, including those issued by cities and towns, in cases where the license holder or applicant owes past-due child support.

While the statute is broad and clear, our intent at this point is to focus *only* on the nonrenewal of municipal licenses and permits issued by cities and towns.

Working closely with the Division of Local Services, we have identified a number of noncustodial parents with outstanding child support obligations and a municipal license up for renewal.

Starting in September, DOR will send a notice to these delinquent parents. The notice will specify that DOR has the authority to notify the licensing agency

[continued on page six](#)

Inside This Issue

From the Deputy Commissioner	2
Legal	
Property Values and Chapter 40B	2
Focus	
FY2007 Cherry Sheets	3
DLS Notices	
Financial Forecasting Tool Released	5
DLS Employee Receives Designation	5
DOR Introduces Wage Reporting Data Mapping Tool	5
Public Disclosure of Proposed Property Values Opportunities for Fall Training 101	6
DLS Profile	7
Mark Your Calendars	7



From the Deputy Commissioner

The Division of Local Services (DLS) is but one division within the Department of Revenue (DOR). Although

DOR is responsible for numerous issues related to Massachusetts law (including the collection of various state taxes), one of the largest areas under DOR authority is the Child Support Enforcement Division (CSE).

CSE's mission is to protect the economic well-being of the Commonwealth's children by enforcing the financial responsibilities of parenthood. CSE's core functions are to establish paternity and enforce child support and health insurance orders. Much of CSE's success depends on collaborations with a wide variety of public and private partners. The cover article in this edition of *City & Town* describes an expansion of the license suspension project that CSE uses for the continued enforcement and collection of child support funds.

We at the DLS have worked closely with CSE to gather the information necessary in order to identify a number of non-custodial parents with outstanding child support obligations as well as a municipal license that is up for renewal. Using the procedures laid out in the cover article, DOR hopes to recover many of the outstanding payments owed to parents throughout the Commonwealth. I thank the city and town clerks who provide us with the necessary information, through the on-line Annual License Information Form (ALIF), to assist Child Support effectively carry out its mission.

Gerard D. Perry
Deputy Commissioner

Legal

in Our Opinion

Property Values and Chapter 40B

James Crowley, Esq.

Can neighbors challenge a comprehensive permit for a M.G.L. Ch. 40B affordable housing project on the ground that the development might lower the value of their property? Our State's highest court ruled that the abutters could not block the development on the basis of diminution of property values in *Standerwick v. Zoning Board of Appeals of Andover*, 447 Mass. 20 (2006).

A developer, Avalon at St. Clare, Inc., was issued a comprehensive permit by the Andover Zoning Board of Appeals (ZBA) to build a four-story, 115-unit apartment building on a nine-acre parcel. The building would be located in a single-family residential area with one-acre lots. Twenty-nine of the units were set aside as affordable rental housing. Under M.G.L. Ch. 40B, a developer can enjoy exemption from local zoning laws if the community does not meet the Commonwealth's ten per cent minimum requirement for low- or moderate-income housing. Abutters appealed the ZBA's granting of the comprehensive permit to the Superior Court. Plaintiffs claimed that the proposed development would adversely impact them due to interference with light, increased noise, heavy traffic, poor drainage, increased crime and vandalism, and, most importantly, a diminution of their property values. The developer responded with affidavits from engineers to show that traffic would be absorbed and drainage would be sufficient. According to the developer, there was no evidence to support plaintiffs' other claims. The Superior Court judge agreed by holding that diminution of property values was not a concern protected by M.G.L. Ch. 40B, and dismissed the case. On appeal,

the Appeals Court disagreed and remanded the case to the Superior Court.

The developer then appealed to the Supreme Judicial Court (SJC). The SJC held that the abutters had no standing to challenge the permit. Under M.G.L. Ch. 40B §21, a "person aggrieved" by the issuance of a comprehensive permit could appeal to the court. The SJC noted that both M.G.L. Ch. 40A (Zoning Enabling Act) and M.G.L. Ch. 40B (Affordable Housing Law) use the same phrase "person aggrieved." Yet, the SJC held that the interests protected by M.G.L. Ch. 40B were different from, and in some ways, inconsistent with those protected by M.G.L. Ch. 40A. Although the purpose of M.G.L. Ch. 40A is to protect the integrity of the district and to allow all interested parties to object to any zoning changes, the SJC observed that the purpose of M.G.L. Ch. 40B is to provide relief from exclusionary zoning practices by allowing the construction of affordable housing over local opposition. In the SJC's view, while the diminution of property values is a legal interest protected by the M.G.L. Ch. 40A zoning law, it is not a valid basis to challenge a comprehensive permit under M.G.L. Ch. 40B. According to the SJC, if the abutters were granted standing to challenge the permit, this would frustrate the legislative purpose of increasing affordable housing by streamlining the permitting process itself. The SJC held that the plaintiffs were not aggrieved persons since diminution in the value of property was not a legal interest which M.G.L. Ch. 40B was intended to protect. In a unanimous decision, the SJC agreed with the Superior Court judge thereby dismissing the case.

Under *Standerwick*, abutters cannot stop affordable housing projects on the basis of a potential reduction in their property values. ■

Focus

on Municipal Finance

FY2007 Cherry Sheets

Jared Curtis

The fiscal year 2007 Cherry Sheets were released on July 25, 2006 and, at \$5.2 billion, mark the highest dollar amount to be distributed as local aid. The FY07 local aid tops the previous high of \$5.1 billion set in FY02. To make a fair comparison, the School Building Assistance funds (no longer included in the Cherry Sheets) should be removed from the FY02 total. When that calculation is made, the FY07 local aid total is \$444.8 million or 9.32 percent greater than the local aid in FY02 (see Figure 1).

The increase in Cherry Sheet aid from FY06 to FY07 was \$408.3 million or 8.49

percent. Among the programs that had major increases were Chapter 70 aid at \$216.6 million, Lottery aid at \$158.7 million, Regional School Transportation aid at \$9.8 million, Charter Tuition Reimbursement aid at \$12.5 million and State Owned Land (PILOT) program aid at \$9.2 million.

Communities' ability to pay for education is measured differently in the FY07 budget than for previous years. The formula now relies on both property wealth and the income of residents. This method is referred to as the "aggregate wealth" model and provides for equal weighting of property wealth and personal income when calculating local contributions and Chapter 70 funding. The FY07 for-

mula establishes a statewide portion to be funded through local contributions at 59 percent, with the remaining 41 percent being covered by state aid. Local ability to pay is a function of both current property wealth as measured by equalized valuation and the community's aggregate personal income as reported to DOR for state income tax purposes.

A municipality's growth in foundation budget and its ability to pay determine the amount of additional Chapter 70 aid that the community will receive. The "aggregate wealth" model calculations are used to award new aid to communities receiving less aid than their relative wealth or ability to pay indicates. Detailed explanations of the changes are available from the [Department of Education's Office of School Finance](#).

The FY07 state budget consolidated the Charter Tuition Assessment Reimbursement and the Charter School Capital Facility Reimbursement accounts. As a result, a single line entitled Charter Tuition Reimbursements appears on the FY07 Cherry Sheets. Also, after consultation with the Department of Education, we have removed the Racial Equality program from the Cherry Sheets. This is a grant program that has no impact on the local tax rate setting process. Please note that the funding from this program is still in the state budget.

Recent Changes to Assessment Programs

Cherry Sheet charges underwent a major change in FY04 with the inclusion of tuition assessments for School Choice, Charter Schools and the Essex County Agricultural and Technical School. Placing these assessments on the Cherry Sheets provided uniformity in the budgetary treatment of these programs and ensured their recognition in the tax rate setting process. Since FY04 these tuition assessments have increased by \$94.9 million or 50.5 per-

[continued on page four](#)

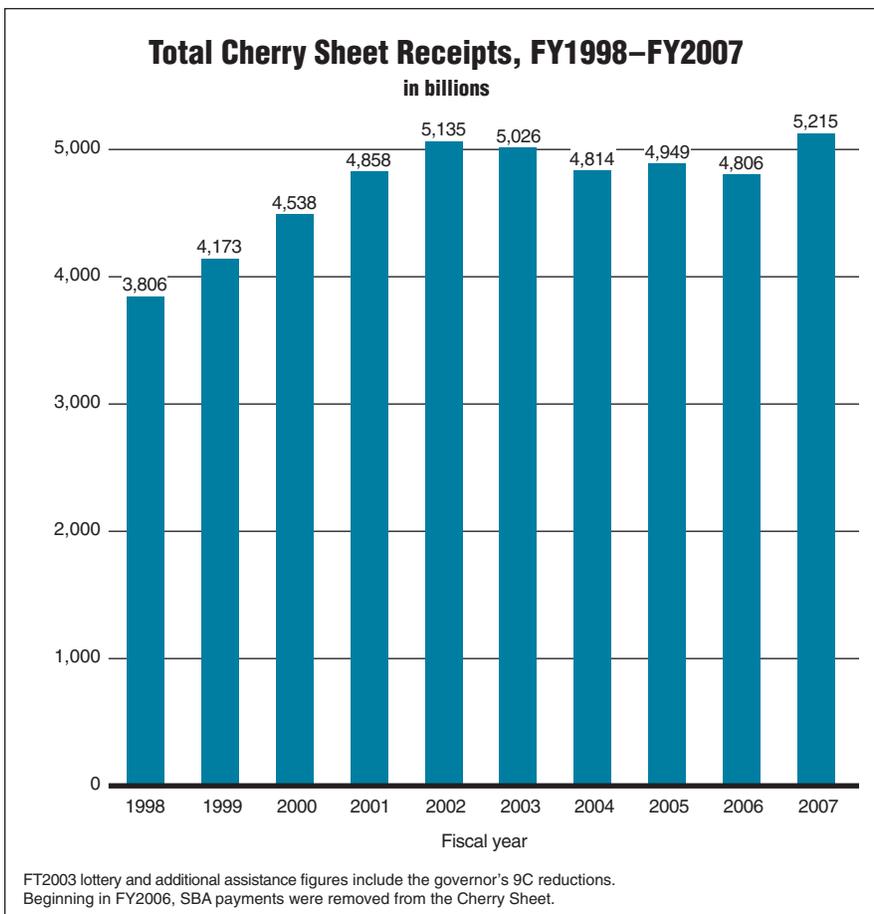


Figure 1

FY2007 Cherry Sheets

continued from page three

cent, supporting the Division's decision to add these to the Cherry Sheets.

Since the tuition assessment for Charter Schools was placed on the Cherry Sheets in FY04, 14 new schools have opened. Tuition payments to Charter Schools have increased by \$81.9 million, or 58.7 percent since FY04. Charter schools are funded by tuition charges assessed against the school districts where the students reside. The state provides partial reimbursement to

the sending districts for the tuition costs incurred.

The Massachusetts Bay Transit Authority's (MBTA) assessment calculation changed slightly in FY07. This is the first year of the fully phased in "forward funding" legislation. Additional information on the MBTA assessment formula can be obtained through the [Cherry Sheet Manual](#). The total annual MBTA assessment after FY06 shall be adjusted each July 1 by the growth rate of

the inflation index over the preceding 12 months, however, said assessments cannot increase by more than 2½ percent of the prior year's actual assessment unless new or expanded service has been documented.

For additional data on local aid and municipal finances in Massachusetts, please visit the Data Bank at www.mass.gov/dls. ■

Fiscal Year 2000–2007 Cherry Sheet Estimated Receipts

	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY06–FY07 pct. change	FY00–FY07 pct. change
Chapter 70	2,803,332,955	2,990,396,788	3,212,740,094	3,258,559,179	3,114,107,928	3,183,282,600	3,288,931,061	3,505,520,040	6.59	25.05
School transportation	98,205,178	104,914,459	104,544,097	90,145,450	23,196,649	33,076,577	42,999,999	52,826,498	22.85	-46.21
All other education*	356,626,645	414,093,161	447,496,516	468,084,397	533,645,314	580,931,693	214,595,963	224,786,438	4.75	-36.97
Total education	3,258,164,778	3,509,404,408	3,764,780,707	3,816,789,026	3,670,949,891	3,797,290,870	3,546,527,023	3,783,132,976	6.67	16.11
Lottery	670,000,000	730,000,000	778,091,951	705,340,354	661,378,162	661,378,162	761,378,162	920,028,283	20.84	37.32
Additional assistance	476,315,282	476,315,282	476,315,282	403,678,298	378,517,988	378,517,988	378,517,988	378,517,988	0.00	-20.53
State-owned land	15,000,000	18,000,000	15,000,000	10,000,000	8,000,000	12,500,000	16,100,000	25,300,000	57.14	68.67
Other general government	118,941,913	124,256,804	100,670,590	90,073,082	94,956,371	99,760,615	103,911,501	107,723,098	3.67	-9.43
Total general government	1,280,257,195	1,348,572,086	1,370,077,823	1,209,091,734	1,142,852,521	1,152,156,765	1,259,907,651	1,431,569,369	13.62	11.82
Total local aid	4,538,421,973	4,857,976,494	5,134,858,530	5,025,880,760	4,813,802,412	4,949,447,635	4,806,434,674	5,214,702,345	8.49	14.90

FY2003 lottery and additional assistance figures include the governor's 9C reductions.
*Beginning in FY2006, SBA payments were removed from the Cherry Sheet.

Table 1

Fiscal Year 2000–2007 Cherry Sheet Estimated Assessments

	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY06–FY07 pct. change	FY00–FY07 pct. change
County tax	20,630,426	19,120,594	17,850,238	18,290,266	16,978,638	16,938,573	17,273,834	17,617,480	1.99	-14.6
State assessments and charges	32,459,439	34,510,153	37,849,925	44,881,191	59,091,872	66,725,563	78,150,295	94,421,983	20.82	190.89
Transportation assessments	160,248,291	160,972,656	160,571,730	159,293,462	158,688,700	157,395,281	156,287,768	160,946,611	2.98	0.44
Annual charges against receipts	3,116,066	3,187,474	3,231,543	3,231,720	4,009,759	3,396,344	3,641,919	3,859,766	5.98	23.87
Tuition assessments	0	0	0	0	187,976,131	222,623,321	252,084,866	282,870,873	12.21	282.87
Total assessments	216,454,222	217,790,877	219,503,436	225,696,639	426,745,100	467,079,082	507,438,682	559,716,713	10.30	158.58

Table 2

DLS Notices

Financial Forecasting Tool Released

Financial forecasting for Massachusetts communities has become much easier with the launch of an online financial management tool by the Department of Revenue, DOR Commissioner Alan LeBovidge announced.

"This new on-line tool will help communities develop multi-year revenue and expenditure estimates," LeBovidge said. "This resource makes historical data immediately available, provides a user-friendly structure, does the calculations and offers advice as you go."

Now available online at www.mass.gov/dls, the financial forecasting software allows a municipality to evaluate the impact of various government decisions over time, for policy choices often affect the town's financial condition for years. This software provides an effective framework for projecting and analyzing the future financial impact of decisions.

"A major benefit of this tool is the structured access to historical data that has been gathered by the Municipal Data Bank," said Gerard Perry, Deputy Commissioner for the Division of Local Services. "It's all there, Tax Recaps, Schedule A forms, and Cherry Sheets. This program has information that is specific to a municipality and is laid out in an intuitive way for easy analysis."

When estimating the tax levy limit and tax rate for a municipality, local officials must project new growth, identify overrides, exclusions, and changes in assessed value. They must also determine if and how the tax rate will be split between residential/open space and commercial/industrial/personal property taxpayers. The forecasting tool ensures that the user addresses each of these components, one at a time, with

the help of historical data and advice. The forecasting tool performs all of the necessary calculations and instantly incorporates each new estimate as the user enters it.

This program has room to project revenues and expenditures up to five years into the future. This can help communities analyze where current trends are leading and estimate if money will be available for discretionary spending such as capital purchases, collective bargaining settlements, or set aside reserves.

Opportunities for Testing the Tool

Staff from the Division will be demonstrating the new Financial Forecasting Tool throughout the state in the next few months. The first opportunities will be at the Municipal Law Seminar, taking place in West Springfield on September 30 and Randolph on October 6. Please see the [Municipal Law Seminar Bulletin](#) for more information.

DLS Employee Receives Designation

The Division of Local Services is pleased to announce that Scott B. Santangelo, AAS, a field appraiser with the Bureau of Local Assessment, received his Assessment Administration Specialist designation in June 2006 from the International Association of Assessing Officers. Santangelo works out of our Worcester office, primarily with communities in northern Middlesex and Worcester Counties.

DOR Introduces Wage Reporting Data Mapping Tool

The Department of Revenue is pleased to announce that the first Streaming Video has been posted to the DOR website. This short film walks the user

through the process of transferring their wage reporting data from their own records to the DOR Web File for Business application.

This feature should be of great use to municipalities that have their own wage reporting programs. Please go to the DOR homepage at www.mass.gov/dor to see this new tutorial. Joseph McDermott, the Taxpayer Advocate, is interested in hearing any feedback from municipal finance officers concerning this new tool. He can be reached at (617) 626-2201.

Public Disclosure of Proposed Property Values

Triennial certification for FY2007 is underway and we wish to remind assessors about the public disclosure requirements. This reminder is meant to prevent delays in achieving final certification due to inadequacies in the local disclosure processes. (See [Guidelines for Development of a Minimum Reassessment Program](#), Revised February 2006.)

1. Public Disclosure process must include the Publication of a Public Disclosure Notice in a newspaper of general circulation in the community. Disclosure starts after the notice is published. Beginning and ending dates of the disclosure period must be stated, (five days at a minimum, preferably 10 working days). Valuation changes and overall effect on assessments must be explained. Location and manner by which taxpayers can obtain proposed values must be stated and taxpayers should not be told to wait until the tax bills are mailed and the abatement process has begun. Finally, the publication must include dates and times the assessors' office will be open for taxpayers to review, discuss and request changes in proposed values.

[continued on page six](#)

Municipal License Suspension

to place the license in nonrenewable status unless the license-holder does one of the following:

- Pays the past due support amount in full and makes consistent payments according to the terms of the court order;
- Pays the current child support obligation in full and an additional 25 percent towards the past-due support balance; or
- Enters into a payment plan approved by DOR.

The notice will state that DOR will not take action if the noncustodial parent immediately starts paying current support and an additional amount towards arrears, and continues paying. The delinquent parent will have 30 days to initiate payment or to request an administrative hearing with DOR. If a hearing is requested, and the noncustodial parent proves one of the available de-

fenses, DOR will notify the local licensing authority to renew the license.

Upon exhaustion of the administrative remedies described above, the parent's sole recourse is to file a complaint against DOR in the court that issued the child support order. **There is no provision for proceeding against the licensing agency.**

Once these individuals know what is at stake, we expect the vast majority to come forward and work out a payment plan with us, and their license renewals will go forward uninterrupted. Therefore, we expect a low volume of nonrenewals to occur at the municipal level.

DOR's enforcement strategy

To be clear, DOR's ultimate goal is to compel delinquent noncustodial parents to pay their child support, not to take someone's license. This is why DOR gives noncustodial parents ample opportunity to pay their arrears, well

continued from page one

before anyone's license is targeted for suspension.

For many noncustodial parents, the threat alone is enough to get them to begin making regular child support payments. If these noncustodial parents were truly willing to pay voluntarily, their license would not be in jeopardy in the first place.

We look forward to working cooperatively with cities and towns on this important initiative. If you would like to discuss implementation issues or if you have questions or comments regarding this initiative, please contact Dave Norcross at (617) 626-4025.

We thank you for all that you do for the Commonwealth's children, and we look forward to continuing to work with you toward our common goals to support healthy families and develop strong communities. ■

Notices

2. Communities with a large number of non-resident taxpayers should mail those taxpayers impact notices.

Impact Notices **should** include all of the points listed above as well as state pertinent legal information and a schedule of public hearings on the proposed values.

3. It is **expected** that values needing adjustment resulting from the public disclosure process will occur **before** final certification and not wait for the abatement process after tax bills are mailed.

Public disclosure gives assessors the opportunity to correct individual or systemic valuation matters without using valuable Overlay Account funds as happens during the abatement process. These funds can be put to far better use by the municipality. The disclosure process builds and maintains public trust and confidence in the as-

essment administration system as well as educating taxpayers.

The Bureau of Local Assessment closely monitors public disclosure and will require all municipalities to comply with the *Guidelines*. If you have any questions please consult with your certification advisor or Walter Sandoval-Dusza at (617) 626-4087.

Opportunities for Training Fall Course 101

The Department of Revenue's basic course for assessors, Course 101, "Assessment Administration: Law, Procedures, Valuation," is offered three times per year: spring, summer, and fall. The spring and fall courses are administered by the DOR, and the Massachusetts Association of Assessing Officers offers the summer course at the annual school in Amherst.

continued from page five

The fall Course 101 will be offered at the College of the Holy Cross, Henry M. Hogan Campus Center, Room 401. This six night course will be held on October 4, 11, 18, 25 and November 1 and 8, 2006 from 6:00 PM to 9:00 PM. Participants must attend five out of six sessions to meet the attendance requirements for the examination. Attendance at Course 101 and successful completion of the examination satisfies minimum qualification requirements for assessors that were established by 830 Code of Massachusetts Regulation (CMR) 58.3.1. For additional details and registration information, please see the [Registration Bulletin](#).

The spring Course 101 has also been scheduled. It will be held at the New Bedford Free Public Library, located at 613 Pleasant Street, from 9:00 a.m. to 4:30 p.m., Monday, March 26 through Wednesday, March 28, 2007. ■

DLS Profile

DLS Summer Interns



John Coyne

The Division of Local Services (DLS) was pleased to welcome three summer interns this year. John Coyne returned this summer to work with the Municipal Data Management and Technical Assistance Bureau (MDM/TAB). Sean Cronin helped the Bureau of Accounts (BOA) and Jack Miles provided research support to the Information Technology Bureau (IT).

This is John's second summer with the DLS. A native of Norwood, and a graduate of Catholic Memorial in West Roxbury, John is now a senior majoring in Finance at Georgetown University in Washington, D.C. Last summer, he worked in the Bureau of Accounts and learned about the financial and accounting practices of cities, towns and regional school districts.

He so enjoyed his experience with BOA that he returned this year to learn about the practicalities of local government structure and management with the Technical Assistance (TA) section of the MDM/TAB. With TA, he had the opportunity to research home rule charters and learn about the process involved in the creation of a Financial Management Review. He found it fascinating how "each official has very

specific powers, yet those responsibilities vary for the same position across towns."

Sean Cronin is a junior at Bridgewater State. He grew up in Marshfield, "the birthplace of Sean Morey [former New England Patriot, now with the Pittsburgh Steelers]," he says with a grin. Sean is majoring in Political Science, and interested in the administration of government. This summer for BOA, he worked on short-term State House Note debt schedules and aspects of the DLS coordination with the Massachusetts School Building Authority (MSBA).



Sean Cronin

Jack Miles, the youngest of our interns this summer, recently graduated from Burlington High. He is headed off to the University of Massachusetts at Amherst, currently planning on majoring in pre-veterinary studies. He came to the Information Technology Bureau (IT) to continue the expansion of the [Local Officials Directory](#). This directory has helped to improve the communication between various state agencies and local officials. Jack spent

his summer researching and inputting all directory information concerning public safety, emergency management and public works personnel throughout the 351 cities and towns. He enjoyed gaining some "real life working experience," and we wish him luck as he starts college! ■



Jack Miles

Mark Your Calendars

Municipal Fiscal Calendar

September 15

Accountant/Assessors: Jointly Submit Community Preservation Surcharge Report (CP-1)

September 30

Municipal and District Treasurer/Collector: Compensating Balance Report

Accountant/Superintendent/School Committee: Jointly Submit End of Year Report to the DOE

Accountant: Submit Snow and Ice Report

Treasurer: 4th Quarter Reconciliation of Cash for the Previous Fiscal Year (due 45 days after end of quarter or upon submission of a balance sheet for free cash/excess and deficiency certification, whichever is earlier)

Treasurer: Statement of Indebtedness

State Treasurer: Notification of Quarterly Local Aid Payments (on or Before September 30)

October 1

Collector: Mail Semi-Annual Tax Bills

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

Taxpayer: Last Date to File Application to Have Land Valued and Taxed as Agricultural/Horticultural Land or Recreational Land, M.G.L. Ch. 61A and Ch. 61B

October 15

Superintendent: Submit School Foundation Enrollment to the DOE

October 31

Accountant: Submit Schedule A for Prior Fiscal Year

Accountant: Submit Form CP-2 for the Community Preservation Act Fund Balance for Prior Fiscal Year

Selectmen: Begin Establishing Next Fiscal Year Budget Guidelines and Request Department Budgets

Assessors: Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for annual preliminary tax bill communities)

More information is available in the [Municipal Calendar](#) found on the DLS website. ■

City & Town

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.

Lydia Hill, Editor

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

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