

Massachusetts Department of Revenue Division of Local Services
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Municipal Calendar

Monthly Guide for Local Officials – May 2008

Introduction

The Division of Local Services has compiled this Municipal Calendar to help guide local officials through the fiscal year and to reinforce the financial team approach. The Calendar is a quick reference tool for new and experienced finance officials alike, providing information for key dates in the municipal fiscal cycle. The Calendar is intended to be used for several years. It will be reissued when date changes, additions or deletions necessitate a new publication. By highlighting the activities requiring interaction and coordination among different finance officials, this calendar is intended to assist the finance team in effective financial management.

We have also included the Cherry Sheet Payments Schedule at the end of the booklet. Please compare it with the annual publication of the Informational Guideline Release entitled "Payment Schedule for Cherry Sheet Programs" to note any changes that have occurred. This schedule describes the local action required, if any, to receive the various Cherry Sheet funds, along with information detailing when assessments will be deducted from local aid distributions.

We hope you find this Municipal Calendar useful and welcome your comments and suggestions.

For more information please call the Division of Local Services (DLS) at (617) 626-2300. Our Internet address is www.mass.gov/dls.

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Publication Notes

Exception to Due Dates

Massachusetts General Laws Chapter 4, Sec. 9 states that if the date for any statutory action or payment falls on a Sunday or legal holiday, that action may be performed or payment made on the next succeeding business day. This rule also applies to actions required by or payments due on a Saturday in those communities where public offices are permitted by city council or town meeting vote to remain closed on that date. M.G.L. Ch. 41, Sec. 110A.

Abbreviations

Below is a list of the abbreviations used in this Calendar and their corresponding definitions:

ATB	Appellate Tax Board
DOR	Department of Revenue
DOR/BLA	Bureau of Local Assessment
DOR/BOA	Bureau of Accounts
DOR/MDM-TAB	Municipal Data Management/Technical Assistance Bureau
EQV	Equalized Valuation Determined (even numbered years only)
ESE	Department of Elementary and Secondary Education (formerly DOE)
SOL	State Owned Land Determined (every 4th year from 2005)

Finally, please refer to the Appendix in the back of this calendar for the following information:

- Cherry Sheet Programs Payment Schedule
- Cherry Sheet Assessments Schedule

Municipal Calendar

July		
1	Collector	<p>Mail Annual Preliminary Tax Bills For communities issuing annual preliminary tax bills, the preliminary quarterly or semi-annual bills should be mailed by this date.</p>
15	Accountant	<p>Certification Date for Free Cash: Anytime after Books are Closed Two weeks after the close of a fiscal year, all accounts are closed out and the resulting balance sheet and supplemental documentation submitted to DOR. Free cash is certified any time after this date.</p>
15	Accountant	<p>Report Community Preservation Fund Balance: Anytime after Books are Closed After the close of a fiscal year, the fund balance is submitted to DOR (Form CP-2) and notice given to the Community Preservation Committee and other financial officers. The fund balance may be appropriated anytime after that report.</p>
15	School Business Officials	<p>Certification Date for Excess and Deficiency (E&D) Fund Two weeks after the close of a fiscal year, all accounts are closed and the resulting balance sheet (a pre-closing trial balance or audited financial statements will not be accepted unless requested by the Director of Accounts) and supplemental documentation are submitted to DOR. E&D Fund is certified any time after this date.</p>
15	Assessors	<p>Deadline for Appealing Commissioner's Pipeline Valuations to ATB</p>
20	DOR/BLA	<p>Notification of Changes in Proposed EQVs (even numbered years only)</p>
20	DOR/BLA	<p>Notification of Changes in Proposed SOL Valuations (every 4th year after 2005)</p>
Aug		
1	Taxpayer	<p>Quarterly Tax Bills — Deadline for Paying 1st Quarterly Tax Bill Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the 1st Quarter preliminary tax payment without interest, unless the preliminary bills were mailed after July 1. If mailed by August 1, the 1st Quarterly payment is due August 1, or 30 days after the bills were mailed, whichever is later, and the 2nd Quarterly payment is due November 1. If mailed after August 1, the preliminary tax is due as a single installment on November 1, or 30 days after the bills were mailed, whichever is later.</p>
1	Taxpayer	<p>Annual Boat Excise Return Due</p>
1	Accountant	<p>Notification of Total Receipts of Preceding Year The total actual local receipts (e.g., motor vehicle excise, fines, fees, water/sewer charges) of the previous fiscal year must be included on Schedule A of the Tax Rate Recapitulation Sheet (Recap) which is submitted by the Assessors to DOR. On the Recap, the Accountant certifies the previous fiscal year's actual revenues, and the Assessors use this information to project the next fiscal year's revenues. Any estimates of local receipts on the Recap that differ significantly from the previous year's actual receipts must be accompanied by documentation justifying the change in order to be approved by the Commissioner of Revenue.</p>
10	Assessors	<p>Deadline for Appealing EQVs to ATB (even numbered years only)</p>
10	Assessors	<p>Deadline for Appealing SOL Valuations to ATB (every 4th year after 2005)</p>

15	Assessors	<p>Deadline to Vote to Seek Approval for Authorization to Issue Optional Preliminary Tax Bills For semi-annual communities issuing optional preliminary property tax bills, the Assessors must vote to seek authorization to issue the bills from DOR by this date. After receiving approval, Assessors must submit a Pro-forma Tax Rate Recap Sheet to DOR for review and issue the tax bills by October 1.</p>
31	Taxpayer	<p>Last Filing Day for Classified Forest Land, M.G.L. Ch. 61</p>
31	DOR/BOA	<p>Issue Instructions for Determining Local and District Tax Rates A copy of the Tax Rate Recap Sheet and its instructions are forwarded to the town.</p>
31	Assessors	<p>Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for semi-annual bills) Until the Tax Rate Recap Sheet is completed and certified by the Commissioner of Revenue, the community may not set a tax rate nor send out its property tax bills (unless it issues preliminary quarterly tax bills or requests from DOR the authority to send out preliminary tax notices if DOR requirements are met). Communities should begin gathering the information in enough time for the tax rate to be set and tax bills mailed by October 1. The Tax Rate Recap Sheet provides Mayors or Selectmen with a ready-made financial management tool because the town's most important financial management information is summarized on this form. The Mayor or Selectmen should review the Recap Sheet in preliminary form in order to understand the following financial information:</p> <p>Page 1 (Tax Rate Summary) — The proposed tax levy should be compared to the levy limit. If a town does not levy to its limit, the remaining levy is referred to as excess levy capacity. Excess levy capacity is lost to the community for the current fiscal year although it will always remain in the levy limit calculation.</p> <p>Page 2 (Amount To Be Raised) — This section includes appropriations and other local expenditures not appropriated. These include overlay deficits, revenue deficits, state and county charges, Cherry Sheet offset items, and the allowance for abatements and exemptions. By comparing this information to the prior year(s), any significant changes can be determined.</p> <p>Page 2 (Estimated Receipts & Revenues From Other Sources) — In particular, Section C shows the amount appropriated from free cash and other available funds. By comparing the amounts appropriated to the balances in these accounts (available from the Accountant/Auditor), the Mayor or Selectmen can get a sense of how their non-property tax revenues are being used.</p> <p>Page 3, Schedule A (Local Receipts Not Allocated) — By comparing these figures to prior year(s), the Mayor or Selectmen can determine any changes in these revenues.</p> <p>Page 4, Schedule B (Certification of Appropriations and Source of Funding) — This section includes financial votes of City/Town Council or Town Meeting not previously reported on last year's recap.</p>

Sept

15 **Accountant/
Assessors**

Jointly Submit Community Preservation Surcharge Report
This report (CP-1) is a statement of the prior year's net Community Preservation Surcharge levy, and is used to distribute state matching funds on October 15.

30	Municipal and District Treasurer/Collector	<p>Compensating Balance Report If compensating balance accounts were maintained during the prior fiscal year, a report and account analysis schedules are required.</p>
30	Accountant/ Superintendent/ School Committee	<p>Jointly Submit End of Year Report to the ESE Schedule 1 — determines compliance with prior year Net School Spending requirement. Schedule 19 — determines compliance with current year Net School Spending requirement.</p>
30	Accountant	<p>Submit Snow and Ice Report This report is a statement of snow and ice expenditures and financing sources.</p>
30	Treasurer	<p>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) A reconciliation is the process of comparing the Treasurer's accounts to the Accountant's/ Auditor's or Schools Business Manager's ledger balance to determine if they are consistent, and for the officials to make any necessary corrections. When the reconciliation is complete, the Accountant/Auditor/School Business Manager should indicate agreement with the Treasurer's balances. Reconciliations are required every quarter by DOR, but communities and school districts should reconcile monthly for their own purposes. The fourth quarterly report as of June 30 must be completed and returned to DOR. The first three quarterly reports of the fiscal year should be completed timely and filed in both the Treasurer's and Accountant's/Auditor's or School Business Manager's offices for possible BOA inspection or audit. Municipalities and school districts may also use these reports to monitor cash practices of the Treasurer's office. If the Accountant/Auditor/School Business Manager and Treasurer are not consistently reconciling cash accounts, or if the reconciliations indicate variances, the Mayor, Selectmen or School Committee should inquire as to the reasons.</p>
30	Treasurer	<p>Statement of Indebtedness Massachusetts General Laws Ch. 44, Sec. 28 requires the Director of Accounts to maintain complete and accurate records of indebtedness by cities, towns and districts. This statute also requires Treasurers to furnish any other information requested by the Director in respect to the authorization and issuance of loans. This Statement is the annual report required from Treasurers to accomplish this purpose. Treasurers should reconcile their debt records with the Accountant/Auditor before filing the Statement of Indebtedness to ensure that the Statement and balance sheet are in agreement.</p>
30	State Treasurer	<p>Notification of Quarterly Local Aid Payments on or Before September 30 When local aid payments are transmitted to communities, the cover letter indicates what funds (e.g., Ch. 70, Lottery) will be made available, less quarterly assessments (see Cherry Sheet attachment for details).</p>

Oct

1	Collector	<p>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.</p>
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1	Taxpayer	<p>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.</p>
1	Taxpayer	<p>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</p>
15	Superintendent	<p>Submit School Foundation Enrollment Report to ESE</p> <p>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 town'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.</p>
31	Accountant	
31	Selectmen	<p>Begin Establishing Next Fiscal Year Budget Guidelines and Request Department Budgets</p>
31	Assessors	<p>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.</p>

Nov

1	Taxpayer	<p>Semi-Annual Tax Bill — Deadline for First Payment According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the first half semi-annual tax bills or the optional preliminary tax bills without interest, unless bills were mailed after October 1, in which case they are due 30 days after mailing.</p>
1	Taxpayer	<p>Semi-Annual Tax Bills — Application Deadline for Property Tax Abatement According to M.G.L. Ch. 59, Sec. 59, applications for abatements are due on the same date as the first actual tax installment for the year.</p>
1	Taxpayer	<p>Quarterly Tax Bills — Deadline for Paying 2nd Quarterly Tax Bill Without Interest</p>
1	Treasurer	<p>Deadline for Payment of First Half of County Tax</p>
15	Treasurer	<p>First Quarter Reconciliation of Cash</p>
15	ESE	<p>Notify Communities/Districts of Any Prior Year School Spending Deficiencies By this date, or within 30 days of a complete End of Year Report (see September 30), ESE notifies communities/districts in writing of any additional school spending requirements.</p>
30	Selectmen	<p>Review Budgets Submitted by Department Heads This date will vary depending on dates of town meeting.</p>

Dec	15	Taxpayer	Deadline for Applying for Property Tax Exemptions for Persons If tax bills are mailed after September 15, taxpayers have 3 months from the mailing date to file applications for exemptions.
	15	Accountant/ Superintendent/ School Committee	Submit Amendments to End of School Year Report to ESE Last filing date to impact next year's Chapter 70 State Aid.
	31	State Treasurer	Notification of Quarterly Local Aid Payments on or Before December 31
	31	Water/Sewer Commissioners	Deadline for Betterments to be Included on Next Year's Tax Bill (M.G.L. Ch. 80, Sec. 13; Ch. 40, Sec. 42I and Ch. 83, Sec. 27)
	31	Selectmen	Begin to Finalize Budget Recommendation for Review by Finance Committee
	31	Assessors	Mail 3-ABC Forms to All Eligible Non-Profit Organizations
	31	Collector	Deadline for Mailing Actual Tax Bills For communities using the annual preliminary billing system on a quarterly or semi-annual basis, the actual tax bills should be mailed by this date.
Jan	1	Assessors	Property Tax Assessment Date This is the effective date (not for exemption purposes) for statewide assessed value for all property for the following fiscal year.
	31	ESE	Notify Communities/Districts of Estimated Net School Spending Requirements for the Next Year As soon as the Governor releases the ensuing year's budget, ESE notifies communities/districts of the estimated NSS requirements. These figures are subject to change based on the final approved state budget.
Feb	1	Taxpayer	Deadline for Payment of 3rd Quarterly Tax Bill Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the 3rd Quarter actual tax payment without interest, unless the actual tax bills were mailed after December 31. If mailed after December 31, the actual tax is due as a single installment on May 1, or 30 days after the bills were mailed, whichever is later.
	1	Taxpayer	Quarterly Tax Bills — Application Deadline for Property Tax Abatement According to M.G.L. Ch. 59, Sec. 59, applications for abatements are due on Feb. 1 unless actual tax bills were mailed after December 31. In that case they are due May 1, or 30 days after mailing, whichever is later.
	15	Treasurer	2nd Quarter Reconciliation of Cash
	28	Finance Committee	Continue Budget Review and Develop Recommendations This date will vary depending on dates of town meeting.

Mar		
1	DOR/MDM-TAB	<p>Notification of Cherry Sheet Estimates for the Following Year (pending action taken by the Legislature) The Cherry Sheet is an estimate of: 1) Receipts — local reimbursement and assistance programs as authorized by law and appropriated by the General Court; and 2) Assessments — state and county assessments and charges to local governments. All amounts listed on the Cherry Sheet are estimates. Actual receipts and charges are determined based on detailed formulas or guidelines for each program. Cherry Sheets are posted on the DLS website and updated at each juncture of the state budget process.</p>
1	Personal Property Owner	<p>Submit Form of List This is a listing of all personal property filed by the owner with the Assessors each year for the purpose of determining taxes in the next fiscal year.</p>
1	Non-Profit Organization	<p>Final Filing Date for 3-ABC Forms These must be filed on or before March 1 (this deadline may be extended by the Assessors). In no event may the extension granted be later than 30 days after the tax bill is mailed.</p>
31	State Treasurer	<p>Notification of Quarterly Local Aid Payment on or Before March 31</p>
Apr		
1	Collector	<p>Mail 2nd Half Semi-Annual Tax Bills In communities using a regular semi-annual payment system, the 2nd half actual tax bill, or the actual tax if an optional preliminary bill was issued, should be mailed by this date.</p>
1	Taxpayer	<p>Deadline for Payment of Semi-Annual Bill Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the actual tax payment in communities using the annual preliminary tax billing system on a semi-annual basis, unless the bills were mailed after December 31. If mailed after December 31, payment is due May 1, or 30 days after the bills were mailed, whichever is later.</p>
May		
1	Taxpayer	<p>Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the 2nd half actual tax payment, or the actual tax payment if an optional preliminary bill was issued. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for the 4th Quarter tax payment.</p>
1	Treasurer	<p>Deadline for Payment of 2nd Half of County Tax</p>
1	Accountant/ Treasurer	<p>Notification of Amount of Debt Due in Next Fiscal Year As required by M.G.L. Ch. 44, Sec. 28, the Accountant or Treasurer must notify the Assessors of all debt due in the next fiscal year because the municipality is required to pay its debts, appropriated or not.</p> <p>Since all debt service must be paid, any debt service not covered by appropriations is added to the “Other Local Expenditures” category, found on page 2 of the Tax Recapitulation Sheet. It is important that the Assessors have this information in order to avoid setting a tax rate lower than required and raising insufficient revenue to cover the municipality’s expenditures.</p>

15	Treasurer	3rd Quarterly Reconciliation of Cash
15	DOR/BLA	Commissioner Determines and Certifies Telephone and Telegraph Company Valuations

June

1	Clerk	Certification of Appropriations This is done after City/Town Council or Town Meeting so the Accountant may set up accounts for each department in the municipality.
1	Assessors	Determine Valuation of Other Municipal or District Land In certain communities where land is owned by another community or district, the value of the land is determined by the Assessors in the year following a revaluation year, for in-lieu-of-tax payments.
1	DOR/BLA	Notification of Proposed EQVs (even numbered years only)
1	DOR/BLA	Notification of SOL Valuations (every 4th year after 2005)
10	DOR/BLA	Public Hearing on Proposed EQVs (even numbered years only)
10	DOR/BLA	Public Hearing on Proposed SOL Valuations (every 4th year after 2005)
15	DOR	Commissioner Determines and Certifies Pipeline Valuations
15	Assessors	Deadline for Appealing Commissioner's Telephone & Telegraph Valuations
15	Assessors	Make Annual Preliminary Tax Commitment The preliminary tax 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. This should be done early enough for the annual preliminary quarterly or semi-annual bills to be mailed by July 1.
20	Assessors	Final Date to Make Omitted or Revised Assessments As required by M.G.L. Ch. 59, Sections 75 and 76, if a property is inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessors' role to correct the mistake and assess the property correctly. Such an 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.
30	State Treasurer	Notification of Quarterly Local Aid Payments Before June 30
30	Assessors	Overlay Surplus Closes to Surplus Revenue Each year, any balance in the overlay reserve accounts in excess of the remaining amount of the warrant to be collected or abated in that year, is certified by the Assessors. The transfer from overlay reserves to the overlay surplus is done on the Assessors' initiative or within 10 days of a written request by the chief executive officer. Once in overlay surplus, these funds may be appropriated for any lawful purpose. Any balance in the overlay surplus at the end of the fiscal year shall be closed to surplus revenue and, eventually, free cash.
30	Assessors	Physical Inventory of all Parcels for Communities that Accepted M.G.L. Ch. 59, Sec. 2A(a)

30 Assessors

Submit Annual Report of Omitted or Revised Assessments

30 Assessors

Last Day to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of Ch. 59, Sec. 5

If an exemption is granted to a residential property owner, the property tax is lowered, and the city or town collects fewer tax revenues than anticipated. These exemptions are partially reimbursed by the state as indicated under "Payments for Loss of Taxes," section B of the Cherry Sheet.

It is the responsibility of the Assessors to submit all exemptions to DOR so that the community may be reimbursed for statutory exemptions. If the Assessors fail to submit a request, the town's loss of tax revenues will not be offset by exemption reimbursements from the state. These reimbursements may not be filed retroactively for any year.

If tax bills are mailed late, assessors may submit requests for reimbursement until August 20.

Appendix

Cherry Sheet Programs Payment Schedule

The Calendar Appendix provides municipal officials with information about payment dates for Cherry Sheet Programs. Please compare this schedule of payments and assessments with the annual publication of the Informational Guideline Release entitled "Payment Schedule for Cherry Sheet Programs," because the format of the Cherry Sheet changes from year to year as programs are added, deleted or combined. Please note, school construction reimbursements are no longer included on the Cherry Sheets. These are paid directly by the Massachusetts School Building Authority (MSBA). Information is provided by MSBA's website at www.mass.gov/msba.

Program	Timing of Payments
Chapter 70	Quarterly
School Transportation	Semiannually, December & June
Retired Teachers' Pension	Annually, September
Charter Tuition Assessment Reimbursement	December, March & June
Charter School Capital Facility Reimbursement	December, March & June
Racial Equality	Quarterly, on request
School Lunch	Monthly
School Choice Receiving Tuition	December, March & June
Essex County Technical Institute Receiving Tuition	Quarterly
Lottery	Quarterly
Additional Assistance	Quarterly
Local Share of Racing Taxes	Quarterly
Regional Public Libraries	Monthly or Quarterly
Police Career Incentive	Annually, January
Urban Renewal Projects	Semiannually, December & June
Veterans' Benefits	Quarterly
Exemptions: Veterans, Blind Persons & Surviving Spouses	Annually, after filing
Elderly Exemptions	Annually, December
State-Owned Land	Annually, November
Public Libraries	Annually or Semiannually

Cherry Sheet Assessments Schedule

For cities and towns, cherry sheet assessments (Form C.S. 1-EC) will automatically be deducted from quarterly local aid distributions. One quarter ($\frac{1}{4}$) of the State Assessments and Charges, and Transportation Authorities programs (Lines B-1 through C-3) and Essex County Technical Institute Sending Tuition program (Line E-3) will be deducted from a community's quarterly local aid distribution.

In addition, one item from Annual Charges Against Receipts will be deducted from a community's quarterly local aid distribution as follows:

1st quarter:	Multi-Year Repayment Programs (Line D-1)
3rd quarter:	STRAP Repayments (Line D-3)
4th quarter:	Special Education (Line D-2)

County Assessments (Line A) are paid directly to the county by the city or town. However, communities in the former Worcester county will have their assessments deducted from their local aid distributions.

For regional school districts, cherry sheet charges (Form C.S. 2-ER, Lines 9A and 10A) will be deducted from quarterly local aid distributions as follows:

1st quarter:	Multi-Year Repayment Program (Line 9A)
4th quarter:	Special Education (Line 10A)

For regional school districts, cherry sheet charges for School Choice and Charter School Tuition (Lines 11A and 12A) will be deducted from the December, March and June quarterly local aid distributions.