

# MUNICIPAL CALENDAR

---

DIVISION OF LOCAL SERVICES

APRIL 2018



# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

*Supporting a Commonwealth of Communities*

[www.mass.gov/dls](http://www.mass.gov/dls) | P.O. Box 9569 Boston, MA 02114-9569 | (617) 626-2300

# MUNICIPAL CALENDAR

## Abbreviations Defined

---

<b>DLS</b>	Division of Local Services
<b>BLA</b>	DLS Bureau of Local Assessment
<b>BOA</b>	DLS Bureau of Accounts
<b>CPA</b>	Community Preservation Act
<b>DESE</b>	Department of Elementary and Secondary Education
<b>EQV</b>	Equalized Valuation
<b>NSS</b>	Net School Spending

## July

---

1	Collector	<b>Mail Annual Preliminary Tax Bills</b> This date applies for all quarterly communities and for semiannual ones that issue annual preliminary bills under <a href="#">M.G.L. c. 59, § 57C</a> . The Collector may include the 1 <sup>st</sup> and 2 <sup>nd</sup> quarter bills in a single mailing.
1	Assessors and Accountant	<b>Begin Compiling Data for the Tax Rate Recapitulation Sheet (the recap)</b>
15	Accountant and Treasurer	<b>Deadline to Process all Prior-Year Unencumbered Expenditures</b> Per <a href="#">M.G.L. c. 44, § 56</a> , this is the deadline to record and pay all unencumbered expenditures incurred as of June 30.
15	Pipeline Company; Telephone / Telegraph Co.	<b>Deadline for a Pipeline Company or a Telephone/Telegraph Company to Appeal the Commissioner's Valuations</b>
20	BLA	<b>Notification of Changes in Proposed EQVs (even years only)</b>

## August

---

1	Taxpayer	<b>Deadline for Paying 1st Quarter Tax Bill</b> Per <a href="#">M.G.L. c. 59, § 57C</a> , this is the deadline to pay the 1st quarter preliminary tax payment without interest for bills that were mailed by July 1. If the bills were mailed between July 2 and August 1, this payment is due 30 days after the mailing date, and the 2nd quarter payment is due November 1. If the bills were 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.
1	Taxpayer	<b>Deadline for Submitting Annual Boat Excise Return</b>
10	Assessors	<b>Deadline for Appealing EQVs to the Appellate Tax Board (even years only)</b>

15 Assessors **Deadline to Vote for Optional Preliminary Tax Bills**  
 In a regular semiannual community, Assessors have until this date to vote on the option under [M.G.L. c. 59, § 23D](#) to request BOA’s authorization to issue preliminary bills. After receiving approval, Assessors must submit a Pro Forma Tax Rate Recap to BOA and mail the bills by October 1.

31 Accountant **Close Prior-Year Books by this Date**

**September**

---

1 Accountant **Submit CPA Fund Balance Report (recommended date)**  
 After closing the fiscal year and before the October 31 deadline, the Accountant submits this report (Form CP-2) in Gateway and notifies the Community Preservation Committee. CPA fund balances may be appropriated any time after this submittal until the close of the fiscal year.

15 Accountant **Submit Snow & Ice Data Sheet**

15 Assessors **Submit Property Sales Report (recommended date)**

15 Accountant and Assessors **Jointly Submit CPA Surcharge Report (CP-1)**  
 This is the deadline to submit the CP-1 Form in Gateway in order to receive matching funds from the State Treasurer’s distribution on November 15.

15 CPA Committee **Submit CPA Projects Report (CP-3)**  
 This is the deadline to enter new CPA projects and update existing ones in the MassGIS CPA projects database in order to receive matching funds from the State Treasurer’s distribution on November 15.

30 Accountant, Superintendent and School Committee **Jointly Submit End of Year Report to DESE**  
 DESE uses this report to determine the community’s compliance with prior-year and current-year NSS requirements.

30 Accountant and Treasurer **Submit Balance Sheet and other Reports for Free Cash Certification**  
 The Accountant and Treasurer coordinate to submit a balance sheet to BOA, along with:

- Statement of Indebtedness
- Treasurer’s Year-end Cash Report
- Cash Reconciliation Form
- Schedule of Outstanding Receivables

**October**

---

1 Collector **Mail Semiannual Tax Bills**  
 Communities using the regular semiannual billing system should mail actual tax bills or optional preliminary tax bills by this date.

1 Collector **Mail Preliminary Tax Bills for 2<sup>nd</sup> Quarter**  
 The Collector mails these bills if the 2<sup>nd</sup> quarter bills were not included in the July mailings.

- 1 Taxpayer **Deadline to Pay the Semiannual Preliminary Tax Bill**  
Per [M.G.L. c. 59, § 57C](#), this is the deadline to pay without interest in a semiannual community using the annual preliminary tax billing system unless the bills were mailed after August 1. If mailed after August 1, the payment is due either November 1 or 30 days after the bills were mailed, whichever is later.
- 1 Taxpayer **Deadline for Applying to Have Land Classified as Agricultural/Horticultural Land or Recreational Land**  
Under [M.G.L. c. 61A, §§ 6 and 8](#) and [c. 61B, §§ 3 and 5](#), this is the deadline to apply to the Assessors to have land valued, taxed, and classified as agricultural/horticultural or recreational land in the next fiscal year. Taxpayers who miss this deadline have until 30 days after the mailing of the actual tax bills to apply to the Assessors.
- 1 Taxpayer **Deadline for Submitting Forest Land Certification and Management Plan**  
As set by [M.G.L. c. 61, § 2](#), this is the deadline to submit to the Assessors the State Forester’s certification and approved management plan to have land classified as forest land for 10 years beginning in the next fiscal year.
- 15 Assessors **Submit New Growth, Amended Tax Base Levy Growth, and Final Valuations Reports to BLA (recommended date)**
- 31 Accountant **Deadline to Submit the CPA Fund Balance Report (Form CP-2)**  
[See September 1.]

## November

---

- 1 Taxpayer **Semiannual Tax Bills - Deadline for First Payment**  
Per [M.G.L. c. 59, §§ 23D and 57](#), this is the deadline to pay the first actual or optional preliminary tax payment without interest in a semiannual community that mailed tax bills by October 1. If the bills were mailed after October 1, the deadline is 30 days after the mailing date.
- 1 Taxpayer **Semiannual Tax Bills – Deadline for Property Tax Abatement Application**  
Per [M.G.L. c. 59, § 59](#), applications for abatement are due on the same date as the first actual tax installment for the year.
- 1 Taxpayer **Quarterly Tax Bills - Deadline for Paying 2nd Quarter Tax Bill**  
Per [M.G.L. c. 59, § 57C](#), this is the deadline to pay the 2nd quarter tax payment without interest.
- 1 Selectmen and Assessors **Hold Classification Hearing (recommended date)**  
At this public hearing, the Board of Selectmen decides whether to apply uniform or different tax rates to the various classes of real and personal property after considering information presented by the Assessors.
- 30 Assessors **Submit Tax Recap and all Schedules to BOA**

30 Accountant **Submit Schedule A to BOA**  
 Failure to file Schedule A by this date may result in the withholding or forfeiture of state aid.

**December**

31 Water/Sewer Commissioners **Deadline for Betterments to be included on Next Year’s Tax Bill** ([M.G.L. c. 80, § 13](#), [c. 40, § 42I](#) and [c. 83, § 27](#))

31 Assessors **Mail 3ABC Forms to Charitable Organizations and Forms of List to Personal Property Owners**

31 Collector **Deadline for Mailing Actual Tax Bills**  
 Quarterly and semiannual communities issuing annual preliminary tax bills mail actual tax bills by this date. The Collector may include the 3<sup>rd</sup> and 4<sup>th</sup> quarter bills in a single mailing.

**January**

31 Pipeline Company **Deadline for Pipeline Company to File Form of List with BLA**

**February**

1 Taxpayer **Deadline to Pay 3<sup>rd</sup> Quarter Tax Bill**  
 Per [M.G.L. c. 59, § 57C](#), this is the deadline to pay the 3rd quarter actual tax bill without interest unless the 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 – Deadline to Apply for Property Tax Abatement**  
 According to [M.G.L. c. 59, § 59](#), abatement applications are due on February 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.

**March**

1 Personal Property Owner **Deadline to Submit Personal Property Form of List**  
 The Assessors may extend this deadline to a date no later than the date abatement applications are due.

1 Telephone / Telegraph Co. **Deadline for Telephone / Telegraph Company to File Form of List**  
 BLA may extend this deadline to a date no later than April 1.

1 Charitable Organization **Deadline to Apply for Property Tax Exemption using Form 3ABC**  
 The Assessors may extend this deadline to a date no later than the date that abatement applications are due.

1 Board of Selectmen **Request Determination of Overlay Surplus (recommended date)**  
 Within 10 days of this request, the Assessors must determine if a surplus exists, and if so, vote to certify the surplus amount and notify the

Accountant of the vote so that the amount can be transferred to the overlay surplus account.

## April

---

- |   |           |   |
|---|-----------|---|
| 1 | Collector | <b>Mail 2<sup>nd</sup> Half Semiannual Tax Bills</b><br>By this date, the Collector in a community using the regular semiannual billing system mails the 2 <sup>nd</sup> half actual tax bills or, if using optional preliminary bills, mails the actual tax bills.   |
| 1 | Collector | <b>Mail 4<sup>th</sup> Quarter Tax Bills</b><br>The Collector mails these bills if the 4th quarter bills were not included in the December mailings.  |
| 1 | Taxpayer  | <b>Deadline to Pay Semiannual Bill</b><br>Per <a href="#">M.G.L. c. 59, § 57C</a> , this is 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. |
| 1 | Taxpayer  | <b>Deadline to Apply for Property Tax Exemptions for Persons, Residential Exemptions, and Small Commercial Exemptions</b><br>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 three months from the mailing date to file exemption applications.   |

## May

---

- |   |                         |   |
|---|-------------------------|---|
| 1 | Taxpayer                | <b>Deadline to Pay 2<sup>nd</sup> half or 4<sup>th</sup> Quarter Tax Bill</b><br>This is the deadline to pay the 2nd half tax bill in semiannual communities and the 4th quarter tax in quarterly communities.      |
| 1 | Accountant or Treasurer | <b>Notification of Amount of Debt Due in Next Fiscal Year</b><br>As required by <a href="#">M.G.L. c. 44, § 16</a> , the Accountant or Treasurer must notify the Assessors of all debt due in the next fiscal year. |

## June

---

- |   |            |  |
|---|------------|--|
| 1 | Town Clerk | <b>Certify Appropriations</b><br>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 | <b>Update the Local Officials Directory (LOD) in Gateway</b><br>The Town Clerk annually updates the LOD with the names, position titles, and email addresses of local officials.                       |
| 1 | Assessors  | <b>Notification of State-owned Land Valuations (even years only)</b>   |
| 1 | Assessors  | <b>Determine Valuation of Other Municipal or District Land and Notify</b>  |

**Owner**

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 the property owner a notice of the valuation in the year following a revaluation year.

- 1 BLA **Notification of Proposed EQVs (even years only)**
- 10 BLA **Conclude Public Hearings on Proposed EQVs (even years only)**
- 15 BLA **Determine and Certify Pipeline and Telephone/Telegraph 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.

- 20 Assessors **Final Date to Make Omitted or Revised Assessments**  
As required by [M.G.L. c. 59, §§ 75 and 76](#), if any property was inadvertently excluded or mistakenly underassessed on the warrant for property taxes, it is the Assessor's duty to fix the mistake and assess the property correctly. The new assessment must be made by June 20 of the taxable year or by the 90th day after the date the tax bills are mailed, whichever is later.

- 30 Assessors **Submit Annual Report of Omitted or Revised Assessments to BLA**

- 30 Taxpayer **Deadline to Apply to Have Land Classified as Forest Land**  
Per [M.G.L. c. 61, § 2](#), this is the deadline to apply to the State Forester to have land certified as forest land.

- 30 Assessors **Deadline to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of [M.G.L. c. 59, § 5](#)**  
Assessors have until this date to submit a request to the DLS Databank 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 submission deadline is extended to August 20.

Additional Information

---

**Cherry Sheet Estimates** Beginning with the Governor’s budget proposal in January and at subsequent stages in the state’s budget development, the DLS Databank posts on its [website](#) estimates of 1) local reimbursement and assistance program appropriations and 2) state and county assessments and charges for the forthcoming year.

**Estimated and Finalized** In January, DESE notifies school districts of NSS estimates for the

**NSS Requirements** forthcoming year based on the Governor’s budget proposal. DESE notifies districts of the final NSS requirements in July. Both notices are posted on DESE’s [website](#).

**Local Aid Distributions** The Office of the State Treasurer distributes local aid to communities on the last calendar day each month and posts the data on its [website](#).

**Due Date Exceptions** According to [M.G.L. c. 4, § 9](#), 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 business day. This rule also applies to any actions required by or payments due on a Saturday in communities that accepted [M.G.L. c. 41, § 110A](#) permitting public offices to remain closed on that day.

The due dates for any local property tax payment, abatement application, or exemption application are also extended to the next business day by [M.G.L. c. 59, §§ 57, 57C](#), and [59](#) when municipal offices are closed due to a weather-related or other public safety emergency.