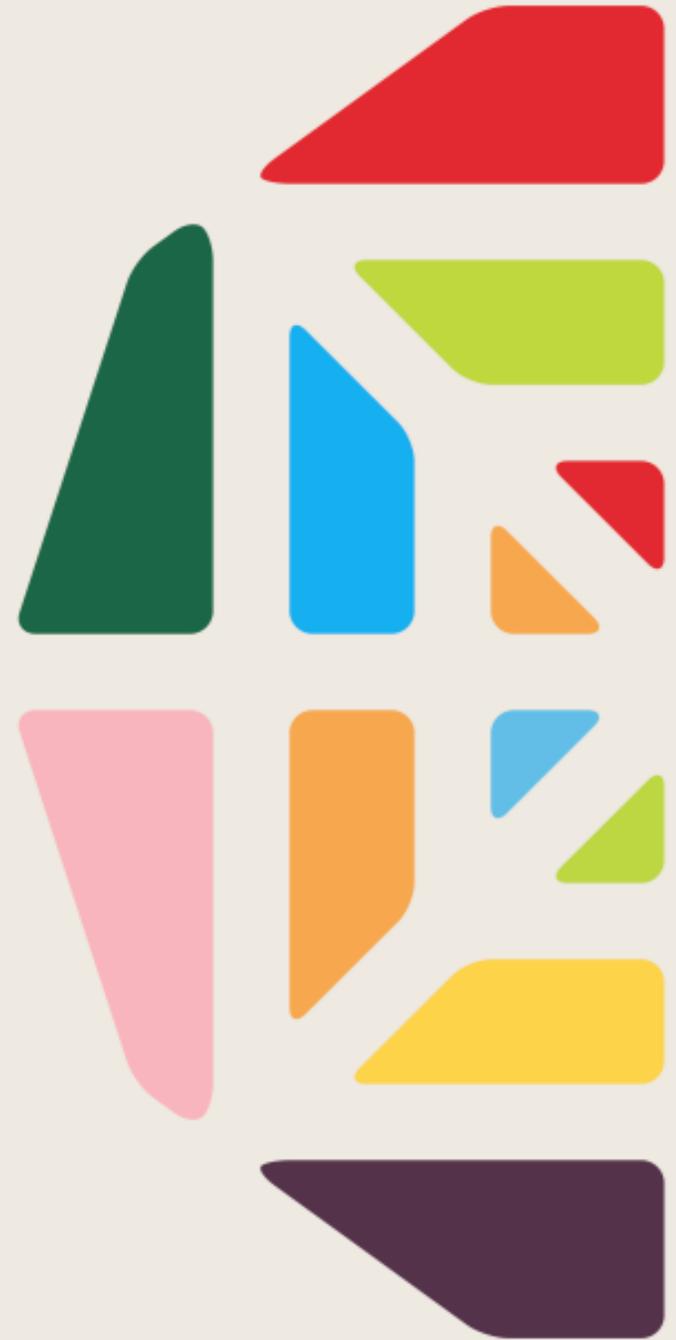




Dollars, Data, and Dedicated Support: Insights from the DLS Team

Room 52A





DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Supporting a Commonwealth of Communities

Massachusetts Municipal Association Connect 351

January 23, 2026



Chief, Municipal Finance Law Bureau
Ken Woodland



Announcement: Ask DLS Law



As a complement to the Bureau's Attorney of the Day service, local officials can utilize a Zoom link every Wednesday between 10:00 AM and 12:00 PM to speak directly with the Bureau's legal counsel. Local officials only need to [click the button on the DLS website](#) and will then be placed in a waiting room and addressed in the order of arrival.

Just expanded to include Tuesdays from 10:30-12:30!



Recent Publications

- **LFO-2025-3**
 - Abatement of Tax Debts Deemed Uncollectible Pursuant to G.L. c. 58, § 8

- **LFO-2025-2**
 - Accounting for Parking Receipts

- **LFO-2025-1**
 - Tax Title: How To Handle Foreclosure Decrees Received Prior To November 1, 2024 and Other Issues Related to Tax Title Changes in Chapter 140 of the Acts of 2024

- **BUL-2025-8**
 - Tax Title Reform: Interest on Reassessments and Posting Requirement

- **BUL-2025-4**
 - G.L. c. 44, § 53 Clause 5: PFAS Settlement Proceeds for Public Water Systems (PWS) Pursuant to 3M and Dupont Legal Settlements



Municipal Empowerment Act Update

- **Referred To:**
 - **Joint Committee on Public Service, Joint Committee on Municipalities and Regional Government and Joint Committee on Revenue**

- **Hearings were held late in 2025**

- **Waiting now for reports from these committees to see what is voted out (included and not included) for further consideration**



Bye Bye Penny

- There is the potential for a penny shortages as the U.S. Treasury has stopped minting the penny
- Questions that may arise:
 - If a property tax payment is made in cash and there are no pennies to provide exact change, can the collector round the payment up to the nearest nickel?
 - Similarly, if a property tax payment is made in cash and there are no pennies to provide exact change, can the collector round the payment down to the nearest nickel?
 - If a property tax payment is made in cash and there are no pennies to provide exact change, and an overpayment refund is due, how can a municipality provide the same?





Federal Post Office Change May Impact Abatement Applications

- **USPS has implemented some operational changes whereby they will make less trips to drop off collected mail to the applicable post office**
- **This may mean that mail dropped in a mailbox takes an extra day or so to reach the post office and receive a postmark from the same**
- **Practically only may be an issue for abatement applications mailed during the last two or three days of the abatement application season**
 - **If not postmarked by the due date, then they cannot be considered by the board of assessors**
- **Taxpayers wanting to ensure that their mail is postmarked on the day it is provided can bring the mail to the counter for the same**



Tax Title Changes Index of Publications

- **Section 87 of Chapter 14 of the Acts of 2025 - Tax Title Interest Rate**
- **How To Handle Foreclosure Decrees Received Prior To November 1, 2024 and Other Issues Related to Tax Title Changes in Chapter 140 of the Acts of 2024**
- **Chapter 140 of the Acts of 2024 Tax Title Reform**
- **Collection FAQs**
- **Tax Title Forms**



“Recent” Tax Title Changes: Chapter 140 of the Acts of 2024

- Why was there is a need for a legislative fix?
 - Tyler v. Hennepin County 598 U.S. 631 (2023).
 - Retention of excess equity from a taking above the tax debt violates the Takings Clause of the 5th Amendment, requiring a payment of just compensation.
 - *The taxpayer must render unto Caesar what is Caesar’s, but no more!*



Recent Tax Title Changes: Chapter 140 of the Acts of 2024

- Section 88 amends G.L. c. 60, § 62 (Tax Title Interest Rate)
 - Reduces the tax title interest rate from 16% to 8%
 - Interest on outstanding taxes remains at 14%
 - Question: When/how does this apply?
 - DLS publishes BUL-2024-6
 - Leominster v. Corbett, 22 TL 000447 (2025)
 - DLS files amicus
 - Land Court: 16% until November 1, 2024, then 8% thereafter (no appeal)
 - Land Court April 18, 2025 Memorandum on Calculation of Interest prior to Tax Lien Motion for the Entry of Finding
 - DLS publishes BUL-2025-3
- Section 87 of the Acts of 2025 BUL-2025-6
 - *Conclusion: The reduced tax title interest rate is only applicable for tax titles entered into on or after November 1, 2024 and property already in tax title before November 1, 2024 will continue to accrue interest at a rate of 16%*
 - *Now applies to Land Court filings and redemption*



Recent Tax Title Changes: Chapter 140 of the Acts of 2024

- **Section 94 amends G.L. c. 60, § 65 (Petition for Foreclosure)**
 - **Prior to Chapter 140 of the Acts of 2024, with some exceptions, the treasurer was required to wait six months after the tax taking to file a petition in Land Court to foreclose all rights of redemption. G.L. c. 60, § 65. Chapter 140 of the Acts of 2024 changed that to 12 months.**
 - **Same question as Section 88 arose – does this apply prospectively?**
 - **Attorneys were being told they must wait no matter when the tax title occurred**
- **Section 87 of the Acts of 2024**
 - ***Section 87, Chapter 14 of the Acts of 2025 has applied the extended duration of 6 to 12 months to file to foreclose the right of redemption only to tax titles entered into on or after November 1, 2024.***



Recent Tax Title Changes: Chapter 140 of the Acts of 2024

- **Section 212 (Retroactive Claims of Excess Equity)**
 - Former owners may seek excess equity that resulted from their foreclosed property if their right of redemption was foreclosed upon by a final judgment of foreclosure entered on or after May 25, 2021 but before the effective date of the Act
 - To claim excess equity, prior owners must file written complaint in Superior Court for the return of excess equity within 12 months of the effective date of the Act
 - DLS interprets this section to mean that claims can be filed no later than November 1, 2025 (ambiguous, consult w/ local counsel to make determination)
 - No claim for the return of excess equity may be asserted by any party where a Land Court judgment of foreclosure was entered and not appealed, on or before May 24, 2021
 - *Has anyone had any of these claims?*
 - *Question: does the taxpayer have to file with the Court if the municipality is willing to give them agreed upon excess proceeds?*



Chapter 140 of the Acts of 2024

- **Section 93 adds G.L. c. 60, § 64A (Disposition of Foreclosed Property)**
 - **Municipality must decide either to retain possession of the property and dedicate to municipal use or sell the property**
 - **Decision within 30 days after the entry of judgment foreclosing all rights of redemption has become final**
 - **30 days measured from:**
 - **No appeal: 30 days**
 - **Appeal: at time judgment entered for the appeal**
 - ***Section 23 of Chapter 14 of the Acts of 2025 extended the time in which municipalities must decide to either sell or retain property, after receiving a foreclosure judgment, from 14 days to 30 days after the judgment has become final***

- **Once decision is made the former owners must be notified of that decision by certified mail and be informed of the process for them to claim any resulting excess equity**
 - **Practical consideration – make decision before judgment becoming final and send notice immediately after judgment becomes final**



Davenport v. Town of Reading
2024 U.S. Dist. LEXIS 187132 (October 15, 2024)

- **US District Court**
- **Davenport failed to pay real estate taxes for FY 2007, Town put in tax title, filed a petition to foreclose in 2013, Land Court issued a judgment for Town in April 2014**
- **Then in January 2023, the Town sold the property for \$400,000 (outstanding est. \$150,546)**
- **Town retained the remaining excess**
- **3 issues for the court to consider**



Davenport v. Town of Reading **2024 U.S. Dist. LEXIS 187132 (October 15, 2024)**

- (1) Did the then controlling version of the tax foreclosure system in Massachusetts pass constitutional muster?**
 - Cannot “import a previously unavailable remedy into the statute”

 - (2) If it did not, when did Davenport’s constitutional injury accrue?**
 - Main issue: was injury when foreclosed or when sold? Court says when the property was sold and excess kept
 - Note: St. 2024, c. 140 s. 212 (excess retro if final judgment entered on or after May 25, 2021)

 - (3) If Davenport's injury accrued within the limitations period, is the Town entitled to an offset for unjust enrichment?**
 - He lived rent/tax free for 9 years; Court says no
- Town Appeal filed (Nov. 14, 2024) (No.24-2055)



Milley v. Town of Reading
2024 U.S. Dist. 1:25-cv-10349

- **Milley is sole heir to father's property, father passed in 2005, property delinquent in 2009, tax taking in 2010, foreclosure decree in 2015, sold property in 2022 for \$460,000 (est. owe about \$151,313)**
- **Never probated estate / received notices**
- **Complaint filed Feb 11, 2025**
- **Agreed to stay proceedings until appeal in Davenport case decided**



Chief, Bureau of Local Payments
Chris Ketchen



Bureau of Local Payments Updates

➤ FY2027 Local Aid

- Chapter 70 - \$7.6 billion (3.4% increase over FY2026)
- Unrestricted General Government Aid - \$1.36 billion (2.5% increase over FY2026)
- Subsequent iterations available throughout legislative process (e.g. House W&M, Conference Committee, etc.)

➤ MDM-1/MVE Reimbursements for VBS, Elderly Reporting

- Reminder: Exemption reports due by April 30th for reimbursement in FY2027
- Late reports will not be accepted

FY27 Cherry Sheets



FY2027 Cherry Sheets Online

[Most requested](#)
[Proposition 2 1/2 Resources](#)
[Featured Resources](#)
[Videos](#)
[Bureaus & Services](#)

Most Requested

Municipal Finance Training and Resource Center →

Bulletins, Guidelines and Opinions (TGR/BUL/LFO) →

Data Analytics & Visualizations →

Cherry sheet & state payment reports →

DLS Publications and Financial Tools →



FY2027 Cherry Sheets Online



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Cherry sheet & state payment reports

Provided by the Data Analytics & Resources Bureau (DARB)



The Division of Local Services' Data Analytics and Resources Bureau analyzes and distributes data related to local government. All analytics use data submitted to DLS by individual cities, towns, special purpose districts, regional school districts, and state and federal agencies.

Cherry sheets →

164	94	54	81	65	40	71	48	35
166	172	10	30	80	49	20	31	19
7	1,133	1,308	1,287	1,209	828	1,100	1,080	1,080
24	2,697	1,710	2,110	1,508	1,988	2,088	1,800	1,800
92	1,844	1,725	3,250	3,280	1,508	1,800	1,800	1,800
	603	1,442	1,207	1,508	1,800	1,800	1,800	1,800

Annual estimates of state aid and assessments to be used by assessors in the local budget process. Available for cities, towns and regional school districts.

State owned land →



Data relating to values of reimbursable state-owned land used to determine cherry sheet estimates and actual state reimbursements.

Monthly local aid →



Payments of monthly local aid, CPA state match, smart growth and other state aid managed by the Division of Local Services.



FY2026 Cherry Sheets Online



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Cherry Sheet estimates

Reports reflecting annual cherry sheet estimates including trends and preliminary estimates.

LOG IN TO...

139	164	94	45	73	38	99	25	73	28	27	40	41	4
235	166	172	54	91	85	40	75	46	49	46	37	44	5
			10	30	62	49	32	31	79	38	38	38	3
2,433	896	2,132	2,090	3,950	2,175	1,580	3,833	3,668	1,166	1,042	1,042	1,042	1,042
1,870	2,845	1,001	1,920	1,746	2,591	2,925	1,580	1,908	88	344	101	101	101
2,427	1,133	1,308	3,928	3,170	2,511	3,886	1,719	1,571	99	101	101	101	101
2,424	2,697	1,710	1,297	1,272	3,395	3,376	1,370	1,370	101	101	101	101	101
1,692	1,844	1,725	2,110	1,509	1,569	1,401	1,718	1,718	101	101	101	101	101
1,199	1,903	1,442	3,260	3,395	3,566	1,051	1,049	1,049	101	101	101	101	101
2,032	1,198	2,453	1,272	1,168	1,400	1,000	1,000	1,000	101	101	101	101	101
			92	295	100	62	64	64	101	101	101	101	101
	290		493	159					101	101	101	101	101
	243		271	793					101	101	101	101	101
	249		175	34					101	101	101	101	101
	201								2,858	2,842	1,988	55	

FY26 Cherry Sheet estimates - final

[Municipal](#) →

[Regional school](#) →

Historical Cherry Sheet Information

[Historical estimates for all communities and districts](#) →

Bureau of Local Payments Updates (cont.)

➤ Resources for verifying local aid payments

- New video on DLS website (mass.gov/dls)
- Use of Comptroller's CTHRU portal (macomptroller.org/cthru/)
- State Treasurer's Monthly Distribution Report (mass.gov/monthly-local-aid-payments-from-the-treasury)

AN OFFICIAL WEBSITE OF THE COMMONWEALTH OF MASSACHUSETTS

OFFICE OF THE COMPTROLLER
COMMONWEALTH OF MASSACHUSETTS

STATE EMPLOYEE INTRANET

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Office of State Treasurer and Receiver General Deborah B. Goldberg

Cash Management Department
of the Treasury

Contact us Who we serve I want to...

We are responsible for managing the cash flow for the Commonwealth of Massachusetts.

Contact Us

Online
mass.gov/treasury

Phone
(617) 367-3900

Fax
(617)-523-1068

Address
Cash Management Department
1 Ashburton Place
12th Floor
Boston, MA 02108
Directions

Contact Bureau of Local Payments (BLP)

mass.gov/bureau-of-local-payments

LocalAid@dor.state.ma.us





Chief, Bureau of Local Assessment
Chris Wilcock

State Valuation

\$2.2T

FY 2026 Stats

Percent Change

5.7%

FY 2026 Assessed Value by Major Property Class

Residential

\$1.68T

Commercial

\$0.19T

Industrial

\$0.07T

Personal P...

\$0.06T

Massachusetts Assessed Value History



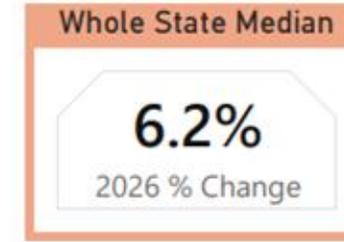


Class 1 Residential Property

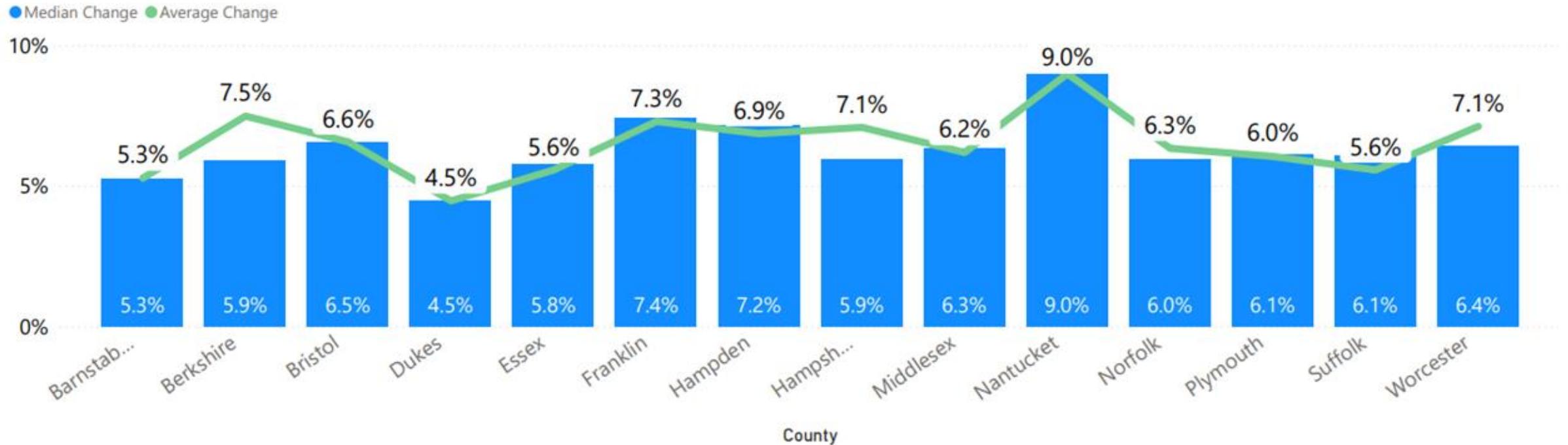
M.G.L. Chapter 59 §2A:

All real property used or held for human habitation containing one or more dwelling units including rooming houses with facilities assigned and used for living, sleeping, cooking and eating on a non-transient basis, and including a bed and breakfast home with no more than three rooms for rent. Such property includes accessory land, buildings or improvements incidental to such habitation and used exclusively by the residents of the property or their guests. Such property shall include: (i) land that is situated in a residential zone and has been subdivided into residential lots, and (ii) land used for the purpose of a manufactured housing community, as defined in Chapter 140, §32F. Such property shall not include a hotel or motel.

Property Valuation Class



FY25 to FY26 Class Valuation Median Change and Average Change by County



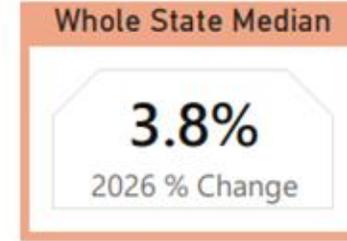


Class 3 Commercial Property

M.G.L. Chapter 59 §2A:

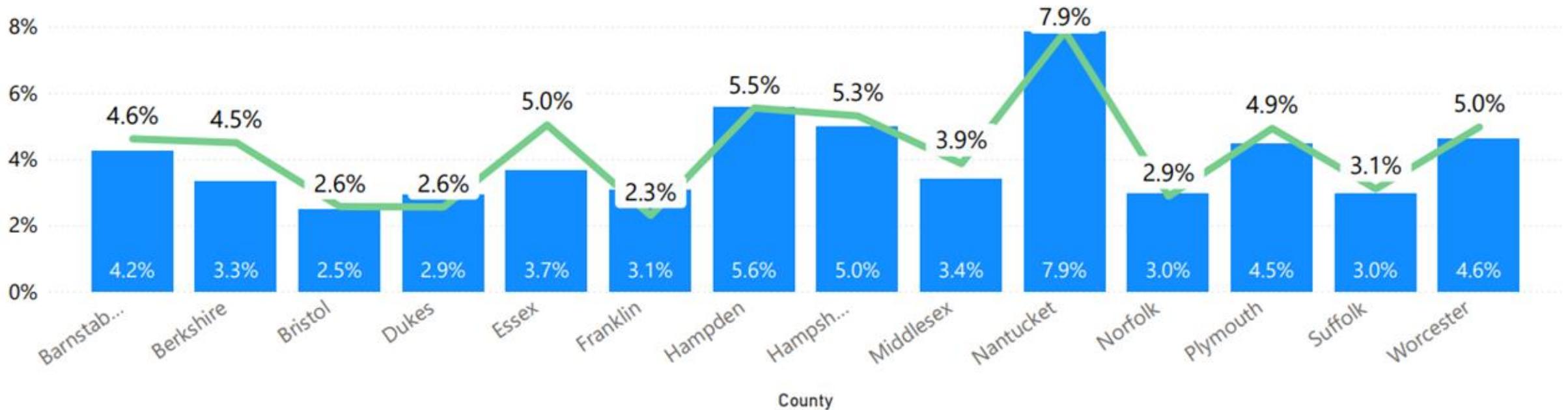
All real property used or held for use for business purposes and not specifically included in another class, including but not limited to any commercial, business, retail, trade, service, recreational, agricultural, artistic, sporting, fraternal, governmental, educational, medical or religious enterprise for non-profit purposes.

Property Valuation Class



FY25 to FY26 Class Valuation Median Change and Average Change by County

● Median Change ● Average Change





Class 4 Industrial Property

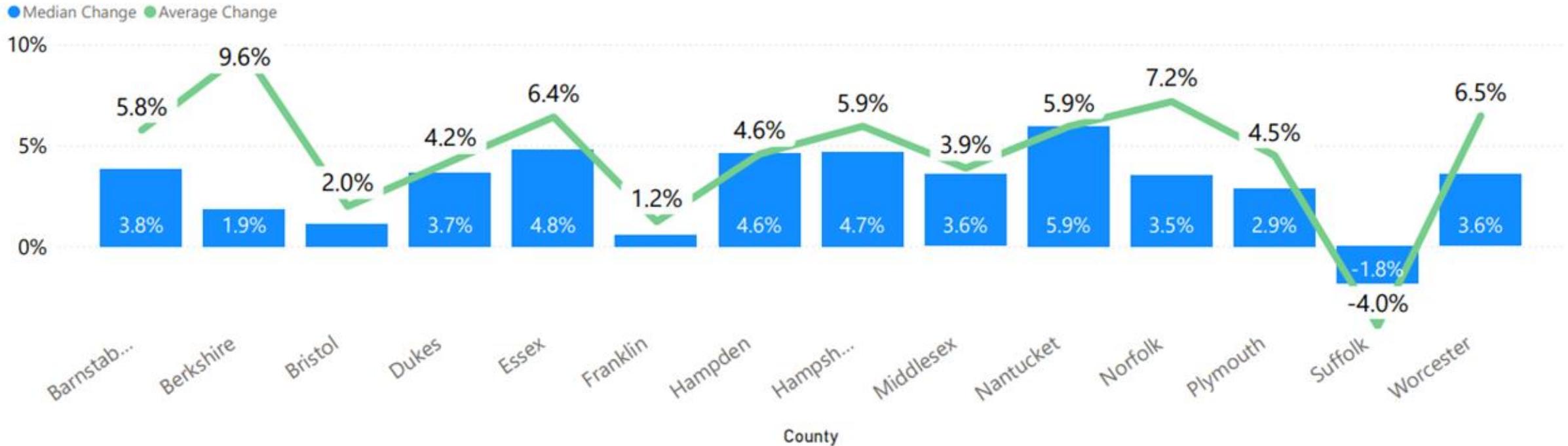
M.G.L. Chapter 59 §2A:

All real property used or held for use for manufacturing, milling, converting, producing, processing, extracting or fabricating materials unserviceable in their natural state to create commercial products or materials; the mechanical, chemical or electronic transformation of property into new products and any use that is identical to or an integral part of such use, whether for profit or non-profit purposes; property used or held for uses for the storage, transmitting and generating of utilities.

Property Valuation Class



FY25 to FY26 Class Valuation Median Change and Average Change by County



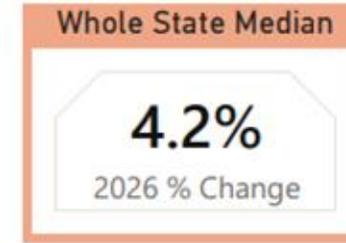


Class 5 Personal Property

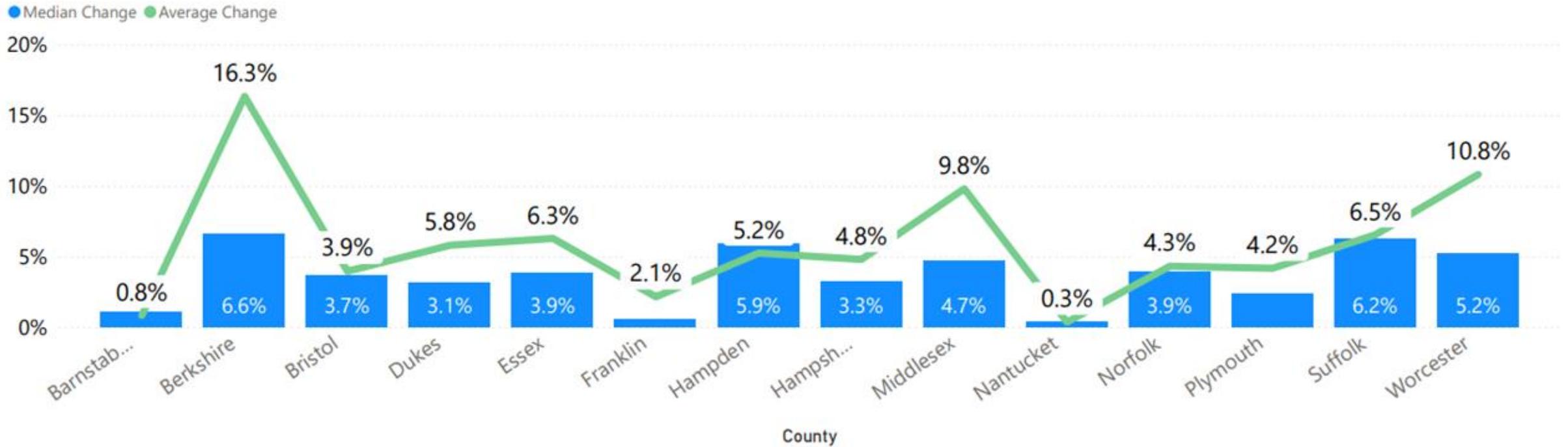
M.G.L. Chapter 59 §2:

All personal property wherever situated, unless expressly exempt, shall be subject to taxation.

Property Valuation Class



FY25 to FY26 Class Valuation Median Change and Average Change by County





Contact the Bureau of Local Assessment (BLA)

www.mass.gov/property-assessment-valuation-guidance

BLAData@dor.state.ma.us

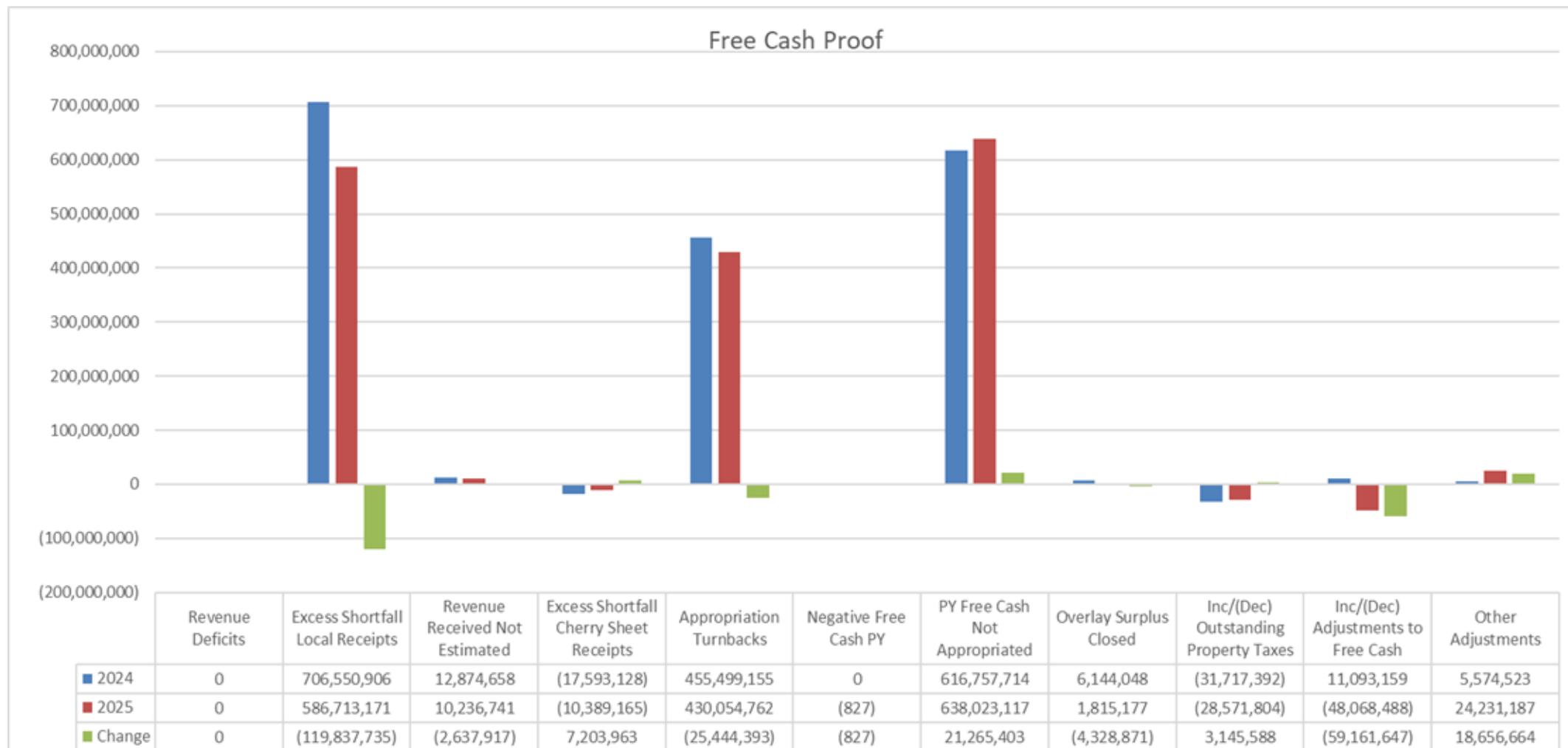


Chief, Bureau of Accounts
Deb Wagner



Best Practices - FY2026 Free Cash Certifications

➤ FY2026 free cash certified = \$1,662,251,160 down \$140,538,078 or -7.8% for the same 238 munis





FY2026 Free Cash Certifications

Muni (All) ▼

Values	Column Labels ▼				
	2021	2022	2023	2024	2025
UUFB	3,167,123,429	3,513,537,620	3,772,628,771	4,124,797,892	2,224,142,117
Pers Prop Tax Receivable	120,495,200	76,854,231	77,698,035	84,455,088	56,480,657
RE Tax Receivable	294,576,070	287,649,217	292,765,696	307,393,437	224,613,004
Other Receivables in Deferred Revenue	12,339,159	13,080,461	121,356,049	122,948,674	2,539,635
Other Receivables, Overdrawn Accounts, Deficits	322,240,732	344,021,669	477,653,372	575,698,137	167,108,580
Sum of Free Cash Voted from Town Meeting Not Recorded	614,000	40,050,231	40,012,015	40,100,000	181,439
Sum of Circuit Breaker, Other Closed Accounts, Adjustments	(39,241,113)	13,704,891	1,288,724	24,839,511	(593,658)
Deferred Revenue	(50,037,763)	(131,023,484)	(43,482,132)	3,520,448	(49,576,194)
Free Cash	2,327,579,392	2,634,563,218	2,720,950,196	3,022,562,515	1,723,048,950



FY2026 Free Cash Certifications

Muni (All)

Row Labels	Free Cash	FC % UUFB	"Hits" % of UUFB	Free Cash Hits	Receivables % UUFB
2021	2,327,579,392	73.5%	10.2%	322,240,732	13.5%
2022	2,634,563,218	75.0%	9.8%	344,021,669	10.7%
2023	2,720,950,196	72.1%	12.7%	477,653,372	13.0%
2024	3,022,562,515	73.3%	14.0%	575,698,137	12.5%
2025	1,764,954,941	77.3%	7.5%	172,141,481	12.8%

What are hits to free cash?

- Deficits in fund balances in other funds, such as special revenue funds, capital project funds, internal service funds, trust and agency funds. (i.e. deficit city or town and school grants, revolving fund deficits)
- Reductions to free cash for variances in outstanding receivables reconciliations between the accountant's ledger and the collector's detail
- Reductions to free cash for variances in cash reconciliations between the accountant's ledger and the treasurer's cash book.



FY2026 Free Cash Certifications

Overlay

Muni	(All)	Column Labels				
Values		2021	2022	2023	2024	2025
UUFB		3,167,123,429	3,513,537,620	3,772,628,771	4,124,797,892	2,224,142,117
Pers Prop Tax Receivable		120,495,200	76,854,231	77,698,035	84,455,088	56,480,657
RE Tax Receivable		294,576,070	287,649,217	292,765,696	307,393,437	224,613,004
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Sum of Circuit Breaker, Other Closed Accounts, Adjustments		(39,241,113)	13,704,891	1,288,724	24,839,511	(593,658)
Deferred Revenue		(50,037,763)	(131,023,484)	(43,482,132)	3,520,448	(49,576,194)
Free Cash		2,327,579,392	2,634,563,218	2,720,950,196	3,022,562,515	1,723,048,950

- When Deferred Revenue is negative, it means you have a lot of overlay
- Negative Deferred Revenue reduces free cash
- Conversely, excess overlay can be released and used for any legal purpose – but you have to ask the assessors for it



FY2026 Free Cash Certifications

Begin:

<input type="checkbox"/> Unreserved Undesignated Fund Balance	2,928,100
---	-----------

Subtract:

<input type="checkbox"/> Personal Property Tax Receivable	76,150
<input type="checkbox"/> Real Estate Tax Receivable	389,586

Other Receivables in Deferred Revenue

<input type="checkbox"/>		0
--------------------------	--	---

Total	0
-------	---

Other Receivables, Overdrawn Accounts, Deficits

<input type="checkbox"/> Appropriation Deficit	4,877
<input type="checkbox"/> Cash Variance	110
<input type="checkbox"/> SR EMPG	48
<input type="checkbox"/> AF Police Details	5,336
<input type="checkbox"/> SR FEMA	6,473

Total	16,844
-------	--------

<input type="checkbox"/> Free Cash Voted from Town Meeting Not Recorded	0
---	---

Add:

Circuit Breaker, Other Closed Accounts, Adjustments:

<input type="checkbox"/>		0
--------------------------	--	---

Total	0
-------	---

<input type="checkbox"/> Deferred Revenue (Credit Balance+, Debit Balance-)	-444,777
Free Cash Calculation for 2025	2,000,743





FY2026 Free Cash Certifications

Overlay

Overlay Available

1. Overlay Balance as of 6/30/2025	910,512.00
2. Overlay from FY 2026 (Tax Rate Recap Page 2 IId)	360,284.71
3. Overlay Balance Available (Add lines 1 and 2)	1,270,796.71

Overlay Use

4. Overlay Transferred to Overlay Surplus after 7/1/2025	0.00
5. Other Overlay Charges after 7/1/2025	9,641.02
6. 5 year Average Abatements And Exemptions Granted thru 6/30/2025	83,534.41
7. Overlay Balance Needed (Add lines 4 thru 6)	93,175.43

8. Overlay Balance Available in excess of Overlay Balance Needed (negative indicates a Shortfall) (subtract line 7 from line 3)	1,177,621.28
---	--------------

Potential Future Liabilities

9. Real Estate Tax Receivables as of 6/30/2025	389,585.67
10. Personal Property Tax Receivables as of 6/30/2025	76,149.60
11. Pending ATB or Court decision(s)	0.00
12. Total Potential Future Liabilities	465,735.27

	Abatements and Exemptions Granted				
	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
5-year average FY 2021 to FY 2025	81,251.75	77,552.61	113,219.79	56,339.17	89,308.71
					83,534.41

IGR 2017-23 Overlay and Overlay Surplus

- Line 8, “Overlay Balance in Excess of Overlay Balance Needed” exceeds Line 12 “Total Potential Future Liabilities” by \$712,000
- Line 2, “Overlay from FY2026 Tax Rate Recap Page 2 IId” exceeds the 5-year average of abatements granted by \$276,751



FY2026 Free Cash Certifications

Cash Reconciliations

- Reconciliation between the treasurer's cash book and the bank statements, then between the cash book and the accountant's ledger
- Collaborative effort between the accountant and treasurer
- Best practice = completed monthly
- Risks of not having cash reconciled:
 - Can't close the ledger for the fiscal year
 - Can't have free cash certified
 - Can't file your Schedule A, due by 11/30 – DLS will hold your local aid until submitted
 - Cannot get audited financial statements
 - Rating agencies may pull your bond rating – no access to the market to issue debt
- ❖ This is becoming an increasingly serious problem. Know where your community stands.



FY2026 Tax Rate Season

Themes from the FY2026 Season:

- Free Cash/Retained Earnings appropriated in advance of certification
 - ❑ Certifications as of 6/30/2025 expire 6/30/2026 and cannot be appropriated, even if there is a balance, until recertified
 - ❑ Free cash cannot be appropriated “Contingent on certification by DLS”
 - ❑ Free cash cannot be appropriated in excess of certification
 - ❑ The vote may be declared invalid by DLS

- Enterprise Fund User Fee Estimates need to be justified
 - ❑ Look at your budget to actuals and if you have unfavorable variances, you will need to provide support for any increases or vote a general fund subsidy.
 - ❑ Certified retained earnings deficits must be raised on the tax rate recap or funded with a transfer from an available fund.
 - ❑ In FY25, there were 157 enterprise funds that realized a revenue deficit, an improvement from FY24 when there were 207



FY2026 Tax Rate Season

Themes from the FY2026 Season:

- Over the levy limit
 - Don't include "Other Non-Appropriated" amounts from recap page 2 in the line-item budget
 - Don't appropriate from revenues not in hand
 - Properly consider the impact of indirect costs on Raise and Appropriate on recap page 4
 - Submission date impacts remedies available

Tips:

- Complete recap as soon as your FY2027 budget is voted
- Is the tax rate reasonable to what you expected?
- How does excess levy capacity compare to the prior year?



Covid-19 Deficits

Fiscal Year 2027 – Providing for COVID-19 Deficits

Deficits caused over expenditure of Federal resources granted to mitigate the effects of the COVID-19 emergency including CARES, FEMA, ESSER and ARPA funds.

- COVID-19 deficits in the special revenue funds
- Must provide for from available funds or raise on the FY2027 tax rate recap

Fiscal Year 2027 – Providing for COVID-19 Deficits



Contacts

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- Hired two new field staff this year –
 - Nicholas Cantella (Western Regional Office)
 - Courtney Cardello (State House Notes and 13 munis)

BOA Field Representative Municipal Assignments

BOA Field Representative District Assignments



Chief, Financial Management Resource Bureau
Zack Blake



**Any
Questions?**