



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

IRRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
INFORMATIONAL GUIDELINE
Release No. 83-201
Subject: Reimbursement
for Clause 17C Exemp-
tions and Special Pro-
visions Relating to
Clause 17C.

April 8, 1983

CHAPTER 653 OF THE ACTS OF 1982

REIMBURSEMENT FOR CLAUSE 17C EXEMPTIONS AND
SPECIAL PROVISIONS RELATING TO CLAUSE 17C

Section 2 of Chapter 653 of the Acts of 1982 amends General Laws Chapter 59, Section 5, Clause 17C as inserted by Chapter 743 of the Acts of 1981 by striking out the last sentence thereof and inserting in its place a sentence which provides for the reimbursement of cities and towns for taxes lost as a result of granting Clause 17C exemptions.

YOUR ATTENTION IS DIRECTED TO PROPERTY TAX BUREAU INFORMATIONAL GUIDELINE RELEASE NO. 82-206, DATED AUGUST 1, 1982 FOR AN EXPLANATION OF CLAUSE 17C AND FOR THE FORM TO BE USED BY ASSESSORS IN REPORTING ACCEPTANCE OF CLAUSE 17C TO THE COMMISSIONER OF REVENUE.

SUMMARY

Reimbursement: As originally enacted Clause 17C did not provide for reimbursement to cities and towns for taxes lost as the result of granting Clause 17C exemptions. Such reimbursement had been and still is available for exemptions under Clause 17. Since the acceptance of Clause 17C makes Clause 17 inapplicable in any city or town accepting Clause 17C, the result had been a loss of reimbursement which had formerly been received for granting real estate tax relief to surviving spouses, minors with parent deceased and certain persons over seventy years of age.

The purpose of the amendment made by Section 2 of Chapter 653 of the Acts of 1982 is to prevent this loss of reimbursement. The amount of reimbursement to be made for Clause 17C exemptions is the same dollar amount as was received by the city or town as reimbursement for Clause 17 exemptions in the most recent year in which reimbursement for Clause 17 exemptions was received. The reimbursement to be received for Clause 17C exemptions is therefore fixed and will not vary from year to year according to the number of Clause 17C exemptions granted.

Because the reimbursement provisions for Clause 17C have been made applicable to fiscal year 1982, cities and towns which granted Clause 17C exemptions for fiscal year 1982 will be reimbursed.

PROPERTY TAX BUREAU - Anthony P. Grosso, Chief 617-727-4231
Francis T. Seifert, Asst. Chief 617-727-0516

Effective Date of Acceptance:

Clause 17C ordinarily becomes effective in a city or town immediately upon its acceptance. However, Section 10 of Chapter 653 of the Acts of 1982 provides that in cities and towns which had not accepted the provisions of Clause 17C prior to the effective date of Chapter 653 of the Acts of 1982 (January 5, 1983), Clause 17C will not become effective until the city or town is certified by the Commissioner of Revenue to be assessing real and personal property at full and fair cash value. Thus if a city or town had not accepted Clause 17C prior to January 5, 1983, a vote to accept Clause 17C will not be effective until the year in which the Commissioner certifies that the city or town is assessing at full and fair cash value. If a city or town voted to accept Clause 17C prior to January 5, 1983, the acceptance became effective immediately and will continue in effect even though the city or town has not been certified as taxing at full and fair cash value.

Additional Application Period

In the year in which Clause 17C is properly accepted by a city or town, taxpayers shall be allowed a minimum of forty-five days after the effective date of such acceptance to apply for a Clause 17C exemption. If, however, the regular application date, (i.e. either October 1, or if the tax bill is first sent after September 1, thirty days after the bill is sent) would permit application at a later date, such later date shall apply. In those cities and towns which accepted Clause 17C for fiscal year 1982, the filing date was extended to December 15, 1982 by Chapter 245 of the Acts of 1982.

Guidelines

1. Cities and towns which accept Clause 17C will receive state reimbursement. The amount of the reimbursement will be the same as the amount of reimbursement received for Clause 17 reimbursement for the last year for which such Clause 17 reimbursement was received.
2. The Commissioner of Revenue must be notified immediately of the acceptance of Clause 17C by any city or town. Forms for reporting such acceptance were distributed with Property Tax Bureau Informational Guideline Release No. 82-206.
3. If Clause 17C is accepted after January 5, 1983 it will become effective immediately in cities and towns which are certified as assessing at full and fair cash value. In cities and towns which are not so certified, the acceptance will not be effective until the year in which such certification is made.
4. Taxpayers must be allowed a minimum of forty-five days after the acceptance of Clause 17C to apply for exemption thereunder. If the regular final date for application would be later, such later date shall apply.



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 DEPARTMENT OF REVENUE
 DIVISION OF LOCAL SERVICES
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 CAMBRIDGE, MASS.

IRA A. JACKSON
 COMMISSIONER

EDWARD J. COLLINS, JR.
 DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
 INFORMATIONAL GUIDELINE
 Release No. 83-202

Subject:
 Property Tax Exemption
 For Blind Persons
 Clause 37A

April 8, 1983

Clause 37A Real Estate Tax Exemption For Blind Persons

Chapter 258 of the Acts of 1982 amended General Laws Chapter 59, Section 5 by inserting Clause 37A. Section 3 of Chapter 653 of the Acts of 1982 struck out Clause 37A as so inserted and substituted therefor a new Clause 37A. The substitution was made to clarify certain ambiguous language in the original version of Clause 37A and to provide for reimbursement of cities and towns which accept the provisions of Clause 37A and grant exemptions thereunder. Clause 37A will be in effect only in such cities and towns as accept its provisions.

ATTENTION: ASSESSORS

ALL CITIES AND TOWNS WHICH ACCEPT THE PROVISIONS OF CLAUSE 37A MUST PROMPTLY NOTIFY THE COMMISSIONER OF SUCH ACTION. PLEASE SUBMIT A NOTIFICATION OF ACCEPTANCE (SEE FORMAT OF SUCH NOTICE ATTACHED), TOGETHER WITH A COPY OF THE ARTICLE AND A COPY OF THE VOTE, BOTH CERTIFIED BY THE CITY OR TOWN CLERK, TO:

THE DEPARTMENT OF REVENUE
 PROPERTY TAX BUREAU
 ROOM 608
 100 CAMBRIDGE STREET
 BOSTON, MA. 02204

SUMMARY

The following is a comparison of Clause 37 with Clause 37A:

	Clause 37	Clause 37A
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Qualifications to be met on July 1

<ul style="list-style-type: none"> - Physical Disability - Residency - Ownership 	Blind Persons Resident of Mass. Separately, jointly or as tenant in common	Same Same Same
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PROPERTY TAX BUREAU - Anthony P. Grosso, Chief	617-727-4231
Francis T. Seifert, Asst. Chief	617-727-0516

	Clause 37	Clause 37A
- Occupancy	Occupied as applicant's domicile	Same
<u>Amount of Exemption</u>	\$437.50 or \$5000 of taxable valuation whichever is larger	\$500.00 No exemption based on taxable valuation.
<u>Reimbursement</u>	The tax on \$4000 of valuation or \$350 of taxes will be borne by the municipality; and the balance up to the tax on \$1,000 of valuation or \$87.50 in taxes, as appropriate, will be reimbursed by the commonwealth.	\$87.50 No reimbursement based on taxable valuation.
<u>Filing Date</u>	On or before December 15, or if the bill is first sent after September 1, within three months after said date.	On or before October 1, or if the bill is first sent after September 1, on or before the thirtieth day after the date on which the bill is sent.
<u>Additional Application Period</u>	None	In the year of acceptance of Clause 37A, the foregoing dates will apply only to the extent they permit at least 45 days in which to make application. Otherwise, a taxpayer must be allowed 45 days after the date of acceptance in which to apply.

GUIDELINES:

Proper administration of the new Clause 37A requires an awareness of the following:

1. Clause 37A will be in effect in only such cities and towns as

accept its provisions.

2. Clause 37 will no longer be in effect in those cities and towns which accept the provisions of Clause 37A. Acceptance is effective immediately in cities and towns which have been certified by the Commissioner of Revenue as assessing at full and fair cash value. In cities and towns which have not been so certified, acceptance is not effective until the city or town is so certified.
3. There is a significant difference between the filing deadlines for Clause 37 and Clause 37A (see "Filing date" and "Additional Application Period" above).
4. The reimbursement for Clause 37 exemptions is either the tax on \$1000 of valuation or \$87.50 whichever is applicable. The reimbursement for Clause 37A exemptions is \$87.50. There is no reimbursement based upon valuation.
5. Unlike Clause 17C, there is no throwback under Clause 37A to a previous year for purposes of determining reimbursement. Therefore, a city or town will be entitled to the \$87.50 reimbursement for each exemption actually granted under Clause 37A.

(name of city or town)

NOTIFICATION OF ACCEPTANCE

General Laws, Chapter 59, Section 5, Clause 37A

The Commissioner is hereby notified that _____, by action
(city or town)
of the _____ on _____, has accepted
(governmental body) (date)
the provisions of General Laws, Chapter 59, Section 5, Clause 37A,
as enacted by Chapter 258 of the Acts of 1982.

(Board of Assessors)

(date)

PLEASE ENCLOSE A COPY OF THE ARTICLE AND A COPY OF THE VOTE, BOTH OF
WHICH HAVE BEEN CERTIFIED BY THE CITY OR TOWN CLERK, AND SUBMIT TO:

THE DEPARTMENT OF REVENUE
PROPERTY TAX BUREAU
ROOM 608
100 CAMBRIDGE STREET
BOSTON, MA. 02204



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DIVISION OF LOCAL SERVICES

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DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
INFORMATIONAL GUIDELINE
Release No. 83-203

Subject:
Clause 41B Real Estate
Tax Exemption For
Elderly Persons

April 8, 1983

CHAPTER 653 OF THE ACTS OF 1982

CLAUSE 41B REAL ESTATE TAX EXEMPTIONS

Section 5 of Chapter 653 of the Acts of 1982 amended General Laws Chapter 59, Section 5 by inserting after Clause 41 a new Clause 41B which will be in effect in only such cities and towns as accept its provisions. Acceptance is effective immediately in cities and towns which have been certified by the Commissioner of Revenue, as assessing at full and fair cash value. In cities and towns which have not been so certified, acceptance is not effective until the city or town is so certified. Acceptance of Clause 41B makes Clause 41 inapplicable in the cities and towns making the acceptance. Clause 41B closely resembles Option I of Clause 41, except that the gross receipts and whole estate limits of both applicants and co-owners are substantially larger. There is no Option II, wherein the total value of the domicile is included in the gross estate, under Clause 41B.

Attention: Assessors

All cities and towns which accept the provisions of Clause 41B must promptly notify the Commissioner of such action. Please submit a notification of acceptance (see format of such notice attached), together with a copy of the article and a copy of the vote, both certified by the city or town clerk, to:

Department of Revenue
Property Tax Bureau
Room 608
100 Cambridge Street
Boston, MA 02204

Summary

The following is a comparison of Clause 41 with Clause 41B:

PROPERTY TAX BUREAU - Anthony P. Grosso, Chief 617-727-4231
Francis T. Seifert, Asst. Chief 617-727-0516

Qualifications to
be met on July 1

Clause 41

Clause 41B

Age

Applicant must have reached his 70th birthday prior to July 1 or if property owned jointly with spouse, either spouse has so reached his or her 70th birthday.

Same

Ownership and
Occupancy

Must own and occupy the property as domicile on July 1. The requirements of 5 prior years ownership and occupancy found in Clause 41 were held to be unconstitutional in Hampden Superior Court.

Must own and occupy the property as domicile on July 1 and in addition must have owned and so occupied such property or other real property in MA for 5 years or if applicant is surviving spouse who inherited the property, must have occupied the property or other real estate in MA as domicile for 5 yrs.

Domicile

The 10 year domicile requirement found in Clause 41 was held to be unconstitutional in Hampden Superior Court.

Applicant must have been domiciled in MA for the preceding 10 years.

Gross Receipts

If single, the applicant must have had gross receipts in the preceding year of less than \$6000 or if married, combined gross receipts with spouse of less than \$7000. If gross receipts include payments from social security, railroad retirement or a federal, state, county, municipal or district retirement or pension plan, the minimum social security payment, if any, may be deducted.

If single, less than \$10,000. If married, combined gross receipts with spouse of less than \$12,000. The minimum social security payment, if any, may be deducted.

Whole Estate

Option I

The whole estate, real and personal, may not exceed \$17,000 if single or

Whole estate may not exceed \$20,000 if single or

Clause 41

\$20,000 if married. The value of the domicile, except so much thereof as produces income is excluded from the gross estate.

Clause 41B

\$23,000 if married. Same domicile exclusion as under Clause 41.

Option II

The whole estate, real and personal including the value of the domicile may not exceed \$40,000 if single or \$45,000 if married.

There is no Option II in Clause 41B.

Gross Receipts
Co-owners

Gross receipts of each joint tenant or tenant in common must be less than \$6,000 or if married less than \$7,000. No minimum social security deduction is allowed.

Gross receipts of each joint tenant or tenant in common must be less than \$10,000 if single, or less than \$12,000 if married. The minimum social security deduction, if any, is allowed.

Whole Estate
Co-owners

The whole estate of each joint tenant or tenant in common must be less than \$12,000 if single, or \$15,000 if married. The value of the co-owner's domicile must be included.

The whole estate of each joint tenant or tenant in common must be less than \$20,000 if single, or \$23,000 if married. The value of the co-owner's domicile except so much thereof as produces income is excluded from his whole estate.

Amount of
Exemption

\$500 or \$4000 of taxable valuation whichever is larger.

Same

Reimbursement

The amount appropriated by the legislature is divided by the total number of Clause 41 exemptions granted for the preceding fiscal year to determine the amount to be reimbursed for each exemption. The result is

The amount appropriated by the legislature is divided by the total number of both Clause 41 and Clause 41B exemptions to determine the reimbursement per

Clause 41

Clause 41B

multiplied by the number of Clause 41 exemptions granted by a city or town to determine its reimbursement. In the future, the amount of reimbursement per exemption will be determined in the same manner as for Clause 41B. The annual appropriation by the legislature for reimbursement for Clause 41 has been \$10,000,000 for several years.

exemption. In making this computation, the number of Clause 41B exemptions to be counted for any particular city or town may not exceed the number of Clause 41 exemptions reimbursed in the last year for which such reimbursement was granted. The reimbursement to any city or town will also be so limited.

Filing Date

On or before December 15, or if the bill is first sent after September 1, within 3 months after the date of mailing.

On or before October 1, or if the bill is first sent after September 1, on or before the 30th day after the date on which the bill is sent.

Additional Application Period

Not applicable.

In the year of acceptance of Clause 41B, the foregoing dates will apply only if they allow at least 45 days in which to make applications. If not, a taxpayer must be allowed 45 days after the effective date of acceptance in which to apply.

Guidelines

Proper administration of the new Clause 41B requires an awareness of the following:

1. Clause 41B will be in effect in only such cities and towns as accept its provisions.
2. Clause 41 will no longer be in effect in those cities and towns which accept the provisions of Clause 41B.
3. There is a significant difference between the filing deadlines for Clause 41 and Clause 41B. (See "Filing Date" and "Additional Application Period" above.)

4. Cities and towns will be reimbursed for Clause 41B exemptions; however, the number of Clause 41B exemptions for which reimbursement may be received cannot exceed the number of Clause 41 exemptions for which the city or town received reimbursement in the last year that Clause 41 reimbursement was received. If the number of exemptions under Clause 41B is less than the number of exemptions granted under Clause 41 in the base year, then that lesser number will be used.

(name of city or town)

NOTIFICATION OF ACCEPTANCE

General Laws, Chapter 59, Section 5, Clause 41B

The Commissioner is hereby notified that _____, by action
(city or town)

of the _____ on _____, has accepted
(governmental body) (date)

the provisions of General Laws, Chapter 59, Section 5, Clause 41B,

as enacted by Chapter 653 of the Acts of 1982.

(Board of Assessors)

(date)

PLEASE ENCLOSE A COPY OF THE ARTICLE AND A COPY OF THE VOTE, BOTH OF
WHICH HAVE BEEN CERTIFIED BY THE CITY OR TOWN CLERK, AND SUBMIT TO:

THE DEPARTMENT OF REVENUE
PROPERTY TAX BUREAU
ROOM 608
100 CAMBRIDGE STREET
BOSTON, MA. 02204



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DIVISION OF LOCAL SERVICES
APR 15 4 37 PM '83
CAMBRIDGE, MASS.

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
INFORMATIONAL GUIDELINE
Release No. 83-204

Subject:
Tax Payment As Precondition
To Abatement By The County
Commissioners Or The
Appellate Tax Board

April 8, 1983

SECTION 6 OF CHAPTER 653 OF THE ACTS OF 1982

Summary

Section 6 of Chapter 653 of the Acts of 1982 amends General Laws Chapter 59, Section 64 by striking out the first sentence and inserting in place thereof a new first sentence. The effect of this amendment is to change the method of computing the tax deemed to be due to qualify for the abatement of a real estate tax in excess of \$2,000 by the County Commissioners or the Appellate Tax Board. Neither the County Commissioners nor the Appellate Tax Board may abate a real estate tax of more than \$2,000, unless the full amount of the tax is paid without incurring interest. As an alternative to paying the amount of tax actually assessed, the taxpayer is permitted to pay an amount deemed to be the tax due in order to meet the full payment requirement. Prior to the amendment of Chapter 59, Section 64 by Section 6 of Chapter 653 of the Acts of 1982, the amount of the tax deemed to be due was computed by applying the tax rate of the year of the appealed tax to the average of the assessed valuations, less abatements, of the three preceding years. In re-valuation years, this frequently permitted taxpayers to prosecute an appeal of the assessors' decision by paying only a small amount of the tax actually assessed. This resulted from the application of the current full value tax rate to the low ratio assessments of prior years. The Chapter 653 amendment changed the method of computing the amount of the tax deemed to be due by providing that the deemed due amount shall be the average of the taxes assessed, less abatements, for the three years next preceding the year of the appealed tax. If in any of the three next preceding years no tax was due, such year shall not be used in determining the tax deemed to be due. Thus, if taxes were due in only two of the next three preceding years, the taxes assessed in the two years would be added and the total divided by two, not by three. If no tax was due in each of the three next preceding years, the tax deemed to be due will be the total tax due for the year of the appealed tax.

Guidelines

1. If a tax on real estate is more than \$2,000, the taxpayer

PROPERTY TAX BUREAU - Anthony P. Grosso, Chief 617-727-4231
Francis T. Seifert, Asst. Chief 617-727-0516

must pay the full amount of the tax without incurring interest as a requirement for appealing the assessors' decision on an application for abatement to either the County Commissioners or the Appellate Tax Board.

2. This requirement is met only if both the first and second payments are timely made unless the Appellate Tax Board excuses or extends the time for making the second payment under authority of General Laws Chapter 59, Section 65B.
3. As an alternative to paying the total tax due, the taxpayer may pay an amount deemed to be the tax due. For fiscal year 1982 and years prior thereto, the deemed tax is based upon the valuation of the property in the three years next preceding the year of the appealed tax. For fiscal year 1983 and thereafter, the deemed tax is the average tax due on the property for the three years preceding the year of the appealed tax.
4. If timely payment is not made, the appeal should be challenged by a motion to dismiss.



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DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

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EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

PROPERTY TAX BUREAU
INFORMATIONAL GUIDELINE
Release No. 83-205

Subject:
Additional Exemption In
Year of Original Certi-
fication

April 8, 1983

CHAPTER 653 OF THE ACTS OF 1982

ADDITIONAL EXEMPTION IN YEAR A CITY OR TOWN IS FIRST
CERTIFIED AS ASSESSING AT FULL AND FAIR CASH VALUE

Summary

Section 8 of Chapter 653 of the Acts of 1982 authorizes cities and towns which accept its provisions to grant an additional exemption, in the year in which the city or town is first certified as assessing all property at its full and fair cash value, to persons who qualify for exemption under the provisions of General Laws Chapter 59, Section 5, Clauses 17, 17C, 22, 22A, 22B, 22C, 22D, 22E, 37, 37A, 41, 41B, 42 or 43. This is applicable to only fiscal years 1983 and 1984 and may be granted in a city or town only in the year in which it is first certified as assessing at full and fair cash value. Therefore, it may not be granted in a year in which a city or town is recertified. The granting of this exemption is subject to the approval of the local appropriating authority which, for purposes of this Section, is defined as the board of selectmen in a town, the mayor with the approval of the city council in a city and the town council in a municipality having such a form of government. Such additional exemption is subject to the following limitations:

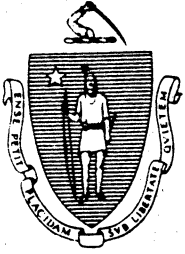
1. It may not be more than 60% of the Chapter 59, Section 5 exemption for which the taxpayer qualifies.
2. It may not be more than \$350.00.
3. The granting of the additional exemption may not result in a reduction of taxable valuation of the property to less than 10% of its full and fair cash valuation, except through the application of the Clause 18 (hardship) or G.L. Chapter 58, Section 8A (paraplegic) exemption.
4. The granting of the additional exemption may not result in the applicant's net liability for taxes on the property being reduced to less than the net tax liability on the property in the preceding year.

PROPERTY TAX BUREAU - Anthony P. Grosso, Chief 617-727-4231
Francis T. Seifert, Asst. Chief 617-727-0516

There is no reimbursement from the state for this exemption.

Guidelines

1. Acceptance of the provisions of Section 8 of Chapter 653 of the Acts of 1982 by the city or town is required before the additional exemption may be granted.
2. The additional exemption may be granted only for the year in which a city or town is first certified as assessing at full and fair cash value.
3. It may be granted only in cities and towns which are first certified in fiscal year 1983 or 1984.
4. The amount of the exemption is subject to all of the four limitations set forth above.
5. With respect to the third limitation, the valuation equivalent of the dollar amount of the exemption may be determined by dividing the amount of the exemption by the residential class tax rate and multiplying the result by \$1000.
6. The determination of the amount of the additional exemption is to be made by the local appropriating authority as defined above.



The Commonwealth of Massachusetts
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DEPUTY COMMISSIONER

100 Cambridge Street, Boston 02204

April 8, 1983

MEMO TO: Local Government Officials

FROM: Edward J. Collins, Jr. Deputy Commissioner
Division of Local Services

SUBJECT: Department of Revenue, Division of Local Services
Chart of Organization - Telephone Numbers

The Chart of Organization of the Division of Local Services of the Department of Revenue together with an update of persons including telephone numbers who can be contacted in the event a problem arises is enclosed. Below, a brief resume of each of the persons listed in the organizational chart is given.

- Edward J. Collins, Jr. Deputy Commissioner, Division of Local Services 727-4201
- Harry M. Grossman, Esq. is the legal advisor to the Deputy Commissioner and the Division of Local Services 727-9286
- Henry G. Garten, Training Coordinator. Mr Garten directs all educational training for the Division of Local Services and also coordinates the educational training programs with the various associations whose members are responsible for the processing of work under the authority of this Division. 727-7447
- Lucille R. (Hamburger) Bayes, Asst. Chief and Administrative Assistance Coordinator. Mrs. Bayes is an Administrative Assistant to the Deputy Commissioner, Coordinator of information respecting all phases of local taxation and Assistant to Mr. Garten on educational training. 727-4241
- Harvey J. Beth, Director, Bureau of Accounts. All matters relating to municipal finance should be referred to Mr. Beth or to his two

Assistant Chiefs, Harold Regan and Robert Crosby. 727-4401

Jane H. Malme, Chief, Bureau of Local Assessment. All matters relating to revaluation and certification are to be referred to Mrs. Malme, Charles Hoen, Assistant Chief, and Kathleen Colleary, Legal Advisor to the Bureau on revaluation contracts and other related matters 727-4217

Anthony P. Grosso, Chief, Property Tax Bureau. All matters relating to the recapitulation sheet should be referred to Mr. Grosso or to Francis Seifert, Esq., Assistant Chief, or to Joseph Graziani, Jr. 727-4231 or 727-0516

Brian Barry, Assistant Chief, Municipal Data Management Bureau. All matters relating to the Cherry Sheet should be referred to Mr. Barry 727-4241

Please feel free to call any of the above in the event you need assistance.

cc: Mayors
City Councils, and Board of Aldermen
Selectmen
Town and City Managers
School Superintendents
School Committee Chairpersons
Assessors
Accountants and Auditors
Finance Committees



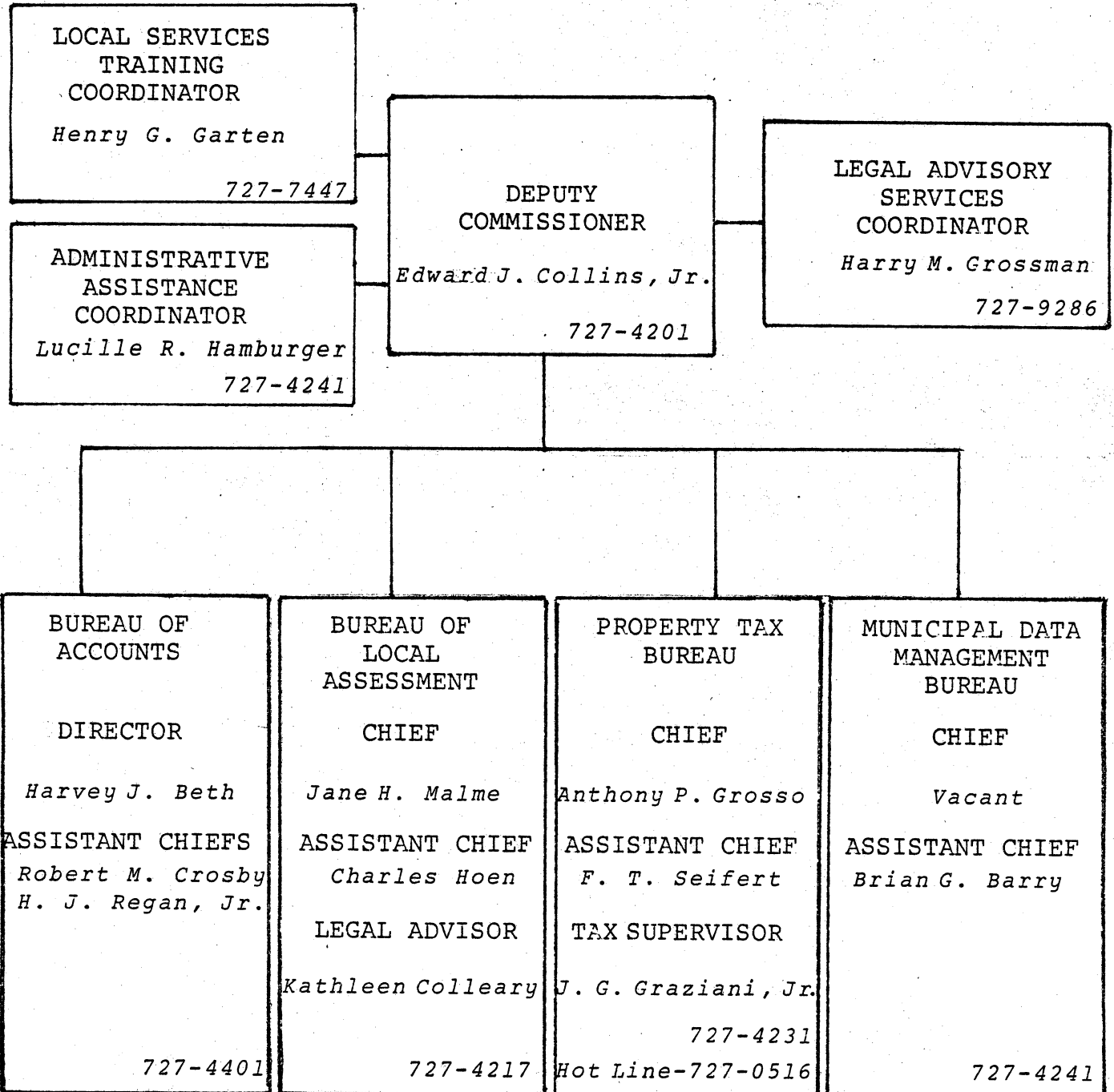
THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

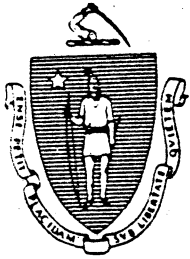
CHART OF ORGANIZATION

Ira A. Jackson
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

DIVISION OF LOCAL SERVICES





The Commonwealth of Massachusetts


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100 Cambridge Street, Boston 02204

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COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

April 8, 1983

MEMO TO: Local Government Officials 
FROM: Edward J. Collins, Jr., Deputy Commissioner
Division of Local Services
SUBJECT: Informational Material issued by the Division
of Local Services

Following the practice established in 1980 in respect to the issuance of informational material, the enclosed Informational Guideline Releases relating to Chapter 653 of the Acts of 1982, ICR's #83-201 through #83-205 together with the Department of Revenue, Division of Local Services Chart of Organization and Telephone Numbers, are enclosed.

As new laws are enacted during the 1983 year, we will make every effort to see that these are transmitted to you with the least possible delay.

If you have any question in respect to any of the material which is or will be forwarded to you, please do not hesitate to communicate with anyone listed on the Division of Local Services Chart of Organization.

cc: Mayors
Selectmen
Town and City Managers
Assessors
Town and City Counsels
Finance Committees

13. 8 - 221

Comm. from Edward J. Collins, Jr., Dep. Commissioner, Mass. Dept. of Revenue Re: enclosing copies of guideline releases regarding Chapter 653 of the Acts of 1982.

In City Council,

April 25, 1983

4/25/83

Placed on file -