

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION
RECEIVED
LEVERETT SALTONSTALL BUILDING

100 CAMBRIDGE STREET, APOSB ON 2 54022074

CAMBRIDGE, MASS.

April 4, 1974

TO ALL CITY, TOWN AND DISTRICT CLERKS:

The enclosed sample form is sent to assist you in complying with the provisions of General Laws, C. 41, s 15A which reads as follows:

"City and town clerks and clerks of districts shall, as soon as an order to vote appropriating money becomes effective, certify, in a city to the treasurer, assessors and auditor or similar officer, and in a town to the assessors and the town accountant, if any, otherwise to the treasurer, and in a district to the assessors and the accounting officer, if any, otherwise the treasurer, each appropriation in detail, and the provisions made for meeting the same, if specified in the appropriation order or vote."

Certification made on a form similar to the enclosed sample form are clear and unambiguous and simplify the work of the assessors in setting the tax rate. It is suggested that a verbatim report of any vote authorizing the assessors to use "Free Cash" to reduce the tax rate be submitted with the certification form.

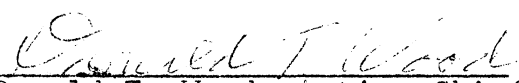
A separate certification should be made for each town meeting which has been held since the determination of the last tax rate. The vote on every article in the warrant should be reported. A single entry of "none" in the total column prefaced by the article number may be used to indicate that no action which would affect the current tax rate was taken.

An appropriation from the "Available Funds" constitutes an appropriation from "Free Cash", when no other available fund is designated. The amount entered in Column 2 for each article should equal the total of the items entered in Columns 3 through 8 in each instance.

This certification of appropriations is to be submitted to the Bureau of Local Taxation with the recapitulation sheet.

Any inquiries as to the preparation or use of the suggested certification form may be made to the Bureau of Local Taxation.

Sincerely yours,
State Tax Commission
By:


Donald T. Wood, Acting Chief
Bureau of Local Taxation

DTW:hbt

TO BE SUBMITTED TO THE BUREAU
OF LOCAL TAXATION WITH THE RE-
CAPITULATION SHEET.

CERTIFICATION OF APPROPRIATIONS

TOWN OF _____

DISTRICT _____

TOWN MEETING HELD _____, 19__

SAMPLE CERTIFICATION SHEET

Figures shown below are only for
purposes of illustration: See
explanations below the solid
line.

ARTICLE #	TOTAL APPROPRIATION	FROM TAX LEVY	FROM FREE CASH	FROM OTHER AVAILABLE FUNDS	REVENUE SHARING	FREE CASH TO REDUCE TAX RATE	BORROWING
I	\$ 35,000	\$15,000	\$	Road Machinery Main- tenance Account \$20,000			
II	2,000		2,000				
III	100,000					\$100,000	
IV	50,000				\$50,000		

TOTAL

I hereby certify that the foregoing appropriations and the provisions for meeting the same
were voted at the _____ Town meeting held on _____, 19__.
District

signature

Town)
District) Clerk

Article I Voted to raise and appropriate \$35,000 to purchase a grader for the Highway Department and to meet said appropriation the sum of \$15,000 be raised in the current tax levy and the sum of \$20,000 be transferred from the Real Machinery Maintenance Account.

Article II Voted to appropriate \$2,000 to purchase a Riding Lawn Mower for the Park Department and that the sum of \$2,000 be transferred from "Available Funds".

Article III Voted to authorize the assessors to use \$100,000 from the "Free Cash to reduce the Tax Rate".

Article IV Voted to authorize an appropriation of \$50,000 for Police Salary Accounts and that sum of \$50,000 be transferred from Revenue Sharing Funds.

Certification of Appropriations.

In City Council,

April 22, 1974

*-Placed on File-**P*