The Commonwealth of Massachusetts
Department of Revenue
Leverett Saltonstall Building,
100 Cambridge Street, Boston 02204

L. JOYCE HAMPERS
COMMISSIONER
EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

October 1, 1982

Memo To: Local Government Officials

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

Edward J. Collins

Subject: Informational Material Issued by the
Division of Local Services

Due to administrative changes which occur in local offices, many officials are not always aware of the informational material which has been sent from the Division of Local Services of the Department of Revenue.

Therefore, we are enclosing a list of such materials (including Informational Guideline Releases, letters and memos) from 1980 to the present. The list has been compiled in accordance with the Bureaus in the Division of Local Services which are responsible for the administration of the laws enacted by the Legislature.

In the future, at the end of each legislative session, a list of all releases issued by the Division of Local Services will be forwarded to inform you of the laws and the Department's interpretation of them.

In the event that you find you do not have a particular piece of information in your files, please advise and it will be sent to you as soon as possible.

cc: Mayors
Selectmen
Managers
Counsels
Assessors

BUREAU OF ACCOUNTS

1980 **Informational Guideline Releases**

80-1 Treasurer's Bulletin

80-2 Ch. 782 of 1979 - Investment of Funds

Letter Feb. 1, 1980 - Cash Flow Statements

80-3 Ch. 98 of 1980 - Payment of Funds for Off Duty Work Performed by City or Town Employees

80-4 Ch. 169 of 1980 - No Appropriation Necessary to Spend Restitution Awards to Cities and Towns if Under $5,000

80-5 Ch. 521 of 1980 - Redemption of Bonds and Notes

80-6 Ch. 15 of 1980 - Trust Funds, Investments

1981

81-01 Federal Revenue Sharing

81-02 Regional Schools - Excess and Deficiency Funds

81-03 Revenue Deficits

81-04 Ch. 339 of 1981 - "Offset Receipts"

1982

82-01 Ch. 44, S. 53E

82-02 Ch. 44, S. 19A and Ch. 44A - Qualified Bonds and Loan Default Avoidance Provisions

82-03 Ch. 44, S. 8, Cl. 9 and Ch. 44, S. 31 Definition of Emergency and Extreme Emergency

BUREAU OF LOCAL ASSESSMENT

1980 Informational Guideline Releases

80-401	Guidelines for Classification of Property According to Use
80-402	Gas and Electric Pipeline Abatements
80-403	Ch. 797 of 1979 - Revised Implementation Requirements and Procedures
80-405	Ch. 456 of 1980 - The Inclusion of 121A Property in the EQV
80-406	Ch. 416 of 1980 - Qualification of Certain Assessors
80-407	Ch. 283 of 1980 - Notice of Changes in the Proposed EQV

1981

Letters	Dec. 4, 1980 - Ch. 580 of 1980 - An Act Limiting State and Local Taxation and Expenditures
	Feb. 24, 1981 -Ch. 580 - Guidelines for Adjustment of Preliminary Full and Fair Cash Value
81-401	Ch. 580 - Full and Fair Cash Value
Letter	April 13, 1981 - Cooperative Assessing Agreements Between Two or More Communities
81-402	Cooperative Assessing Agreement
81-403	Proposition 2½ - Funding of Revaluation Programs
81-404	Proposition 2½ - Full and Fair Cash Value
Memo	Oct. 6, 1981 - 1) Classification - Annual Determination of Tax Levy Percentages 2) Estimated Tax Payments in Certain Cities and Towns - Proposed Legislation
81-405	Ch. 419 of 1981 - Annual Determination of Tax Levy Percentages

BUREAU OF LOCAL ASSESSMENT (Cont.)

1981	81-406	Ch. 797 of 1979 - Implementation Requirements and Procedures
1982	Letters	Jan. 4, 1982 - Property Tax Regulation 58.05 Qualifications of Assessors Assessor Qualification Statement
		Jan. 6, 1982 - Assessment - Law - Procedure - Valuation Course
	Memo	Feb. 5, 1982 - Proposition 2½ As Modified By Ch. 782 of 1981
	82-401	Ch. 782 - Proposition 2½ Changes - Full and Fair Cash Value
	82-402	Ch. 782 - Proposition 2½ Changes - Increases to Tax Base
	82-403	Tax Mapping
	82-404	Ch. 47 of 1982 - Extension of Time for Determining Equalized Valuations
	82-405	Ch. 506 of 1981 - Appeals from the Valuation of Certain State Owned Land Located in Cities and Towns
	82-406	Ch. 552 of 1981 - In Lieu of Tax Payments by Housing and Redevelopment Authorities
	82-407	Ch. 369 of 1982 - Property Tax Classification
	82-408	Ch. 369 - Property Tax Classification
	82-409	Ch. 59, S. 38A - Valuation and Assessment of Natural Gas and Oil Pipelines

PROPERTY TAX BUREAU

1980	Letter	Dec. 4, 1980 - Proposition 2½ - Implementation of the Law and Discussion of Major Issues (Workshops)

Informational Guideline Releases

80-201	Ch. 59, S. 5, Cl. 41 - Minimum Social Security Deductions
80-202	Ch. 61B - Guidelines for Classification of Property as Recreational Land
80-203	Ch. 61B - Summary - Classification and Taxation of Recreational Land
80-204	Revised State Tax Form 256
80-205	Property Tax Exemption of Certain Athletic Facilities
80-206	Motor Vehicle Excise Exemption of Non-Resident Servicemen
80-207	Ch. 88 of 1979 - No Liability for Costs and Fees When Certificate of Abatement is Presented Showing No Tax Due
80-208	Ch. 132 of 1979 - Recertification of Amounts Apportioned to Cities and Towns by Regional School Districts
80-209	Ch. 194 of 1979 - Elimination of the Prohibition of Funding from Available Funds, Awards from School Budget Deficiency Cases
80-210	Ch. 282 of 1979 - Penalty for Tendering Bad Checks in Payment of Various Taxes, Fees and Charges
80-211	Ch. 503 of 1979 - Increasing the Interest Penalty on Overdue Taxes
80-212	Ch. 738 of 1979 - Limitation of the Amount Which a Regional School District May Maintain in its Excess and Deficiency Account
80-213	Ch. 777 of 1979 - Exemption from Local Taxation of Dry Cleaning and Laundering Machinery

PROPERTY TAX BUREAU (Cont.)

1980	80-214	Ch. 60A, S. 2 - Interest on Unpaid Motor Vehicle and Trailer Excises
	80-215	Ch. 97 of 1980 - Turnover of Interest to Treasurer from the Collector
	80-216	Ch. 412 of 1980 - Restriction of Municipal Lien Certificate
	80-217	Ch. 406 of 1980 - Changes in Interest Paid on Abatement of Taxes
	80-218	Chs. 162 and 451 of 1979 - Providing for a $50 Legal Fee to Cities and Towns on Sales of Tax Title Low Value Property
	80-219	Ch. 187 of 1980 - Authorization of Banks to Receive Payments of Taxes and Accounts Payable to a City or Town
	80-220	Ch. 339 of 1979 - An Act Exempting from Taxation Certain Real Property Held by Urban Redevelopment Corporations
	Letter	June 13, 1980 - Energy Cost Exclusion Instructions for Form TC-6
	80-221	Ch. 367 of 1979 - An Act Providing for a Real Estate Tax Exemption for Certain Hydroelectric Alternative Energy Development
	80-222	Ch. 383 of 1979 - An Act Relative to Property Tax Appeals to the Appellate Tax Board
	80-223	Ch. 411 of 1980 - An Act Relative to Real Estate Tax Exemption for Houses of Worship
	80-224	Payment of Fiscal 1981 Real and Personal Property Taxes Prior to Issuance of the Tax Bill
1981	Letter	Dec. 4, 1980 - Ch. 580 of 1980 - An Act Limiting State and Local Taxation and Expenditures
	Memo	Jan. 7, 1981 - Ch. 580 - Proposition 2½ and Fiscal Autonomy of School Committees

PROPERTY TAX BUREAU (Cont.)

1981	81-226	Ch. 59, S. 5, Cl. 41 - Minimum Social Security Deductions
	Memos	Jan. 19, 1981 - Proposition 2½ and Regional School Districts
		May 1, 1981 - Districts Subject to Proposition 2½
	81-227	Proposition 2½ - Tax Levy Limits
	81-228	Proposition 2½ - Parcel Specific or Community-wide Levy Limitation
	81-229	Proposition 2½ - Reductions in the Tax Levy
	81-230	Proposition 2½ - Tax Rates Under Ch. 580
	81-231	Proposition 2½ - Override Provisions
	81-232	Proposition 2½ - Provision for Funding of State Mandates - Prospective Application
	81-233	Proposition 2½ - Revocation of Previously Accepted Optional Laws
	81-234	Proposition 2½ - Mayor's Role in School Budgetary Process
	81-235	Refusal Notices to Abate or Exempt
	Memos	June 9, 1981 - Expenditures Without Appropriation
		June 11, 1981 - State Laws Governing the Receipt and Expenditure of Fees and Gifts by Public School Officials
	81-236	Payments in Lieu of Taxes under the Ch. 705 Family Housing Program
	81-237	Municipal Lien Certificate Fees
	Memos	August 12, 1981 - Assessor Education
		August 21, 1981 - Proposition 2½ - Adjustment of Limitations for an Extraordinary Nonrecurring Transaction or Event

PROPERTY TAX BUREAU (Cont.)

1981	81-238	Estimated Tax Payments for F.Y. 1982 Revaluations
	81-239	Ch. 572 of 1980 - Notice of Change in Filing Fee
	Letter	Oct. 16, 1981 - Payment when Date Falls on Sunday
	Memo	Nov. 12, 1981 - Ch. 454 of 1981 - Estimated Tax Payments for F.Y. 1982 Revaluation
1982	Memo	Jan. 18, 1982 - Ch. 782 of 1981 - Proposition 2½ Modified and Preliminary F.Y. 83 Levy Limitations - Implementation Seminars
	82-201	Ch. 782 - Proposition 2½ Changes - Overrides, Debt Exclusions, Base Year etc.
	Letter	Feb. 1, 1982 - Ch. 61A Land Classification
	Memo	Feb. 5, 1982 - Proposition 2½ as Modified by Ch. 782
	Letter	March 4, 1982 - Farm Animal Excise
	82-202	Ch. 61A - Classification of Agricultural/ Horticultural Land
	82-203	F.Y. 1982 Actual Tax Bills
	82-204	Ch. 59, S. 5, Cl. 41 - Minimum Social Security Deductions
	Memo	July 30, 1982 - Estimated Tax Payments for Communities Undergoing Full and Fair Cash Value Certifications for F.Y. 1983
	82-205	Estimated Tax Payments for F.Y. 1983 Revaluations
	Letter	July 30, 1982 - F.Y. 1983 Tax Bills
	82-206	Chs. 743 of 1981 and 295 of 1982 - Cl. 17C Exemption for Surviving Spouse, Minor with

PROPERTY TAX BUREAU (Cont.)

1982		Parent Deceased, or Persons over 70 Years of Age
	82-207	Ch. 138 of 1981 - Restriction of the Property Tax Exemption of Incorporated Agricultural Societies
	82-208	Ch. 170 of 1981 - Time Limits for Applications for Abatement of Motor Vehicle Excise Taxes
	82-209	Ch. 768 of 1981 - Revisions of Ch. 61 Classified Forest Land
	Instructions	Completing Recapitulation Sheet Computing the School Tax Rate Computing Classified School Tax Rates Completing Schedule A-1 (use of departmental appropriations)
	Memo	August 13, 1982 - Assessor Education
	82-210	Clarification: Ch. 61B - Recreational Land Qualifications and the "Availability" Requirement

3. S-694

Comm. from Edward H, Collins, Deputy Commissioner, Div. of Local Services, Dept. of Revenue, Re: informational materials issued by the Division of Local Services.

In City Council,

November 8, 1982

11/8/1982

Placed on File