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Guidelines, Opinions, Advisories and FAQs

Informational guideline releases, local finance opinions & bulletins issued in recent calendar years

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BUL 2023-1 Summary of 2022 Municipal Finance Law Changes

(<https://dlsgateway.dor.state.ma.us/gateway/DLSPublic/BulletinMaintenance/Index/515>)

Division of Local Services

To keep local officials informed of legislative developments, the Division of Local Services periodically publishes a BULLETIN summarizing new laws that affect municipal budgets and local tax assessment, administration and collection. Each issue contains a cumulative summary of session laws enacted to that time and indicates whether the Division has issued any further implementation guidelines. This edition of the LEGISLATIVE BULLETIN includes any legislative changes affecting municipal finance

"An act to address challenges faced by municipalities and state authorities resulting from COVID-19" Sections 10 AND 11 of Chapter 53 of the Acts of 2020

(<https://dlsgateway.dor.state.ma.us/gateway/DLSPublic/FAQMaintenance/Index/97>)

Division of Local Services

April, 2020 Website FAQs - COVID-19 Legislation - These FAQs respond to frequently asked questions on the implementation of local options under sections 10 and 11 of chapter 53 of the Acts of 2020 - An Act to Address Challenges Faced by Municipalities and State Authorities Resulting from COVID-19. These local options allow a city/town to: (1) extend the due dates of property tax bills and filing deadline for exemption applications under c. 59; and (2) to waive statutory interest on certain late

830 CMR 40S.1.1 Smart Growth School Cost Reimbursement Procedures

(<https://www.mass.gov/regulations/830-CMR-40s11-smart-growth-school-cost-reimbursement-procedures>)

Massachusetts Department of Revenue

Smart Growth School Cost Reimbursement Procedures

830 CMR 58.2.1 Manufacturing Corporations

(<https://www.mass.gov/regulations/830-CMR-5821-manufacturing-corporations>)

Massachusetts Department of Revenue

Manufacturing Corporations

830 CMR 58.3.1 Qualifications of Assessors

(<https://www.mass.gov/regulations/830-CMR-5831-qualifications-of-assessors>)

Massachusetts Department of Revenue

Qualifications of Assessors

830 CMR 64G.1.1: Massachusetts Room Occupancy Excise

(<https://www.mass.gov/regulations/830-CMR-64g11-massachusetts-room-occupancy-excise>)

Massachusetts Department of Revenue

Massachusetts Room Occupancy Excise

830 CMR 64J.4.1 Local Option Aircraft (Jet) Fuel Tax

(<https://www.mass.gov/regulations/830-CMR-64j41-general-application-of-the-aircraft-jet-fuel-tax>)

Massachusetts Department of Revenue

General Application of the Aircraft (Jet) Fuel Tax

Blind Persons (<https://www.mass.gov/doc/blind-persons/download>)

Division of Local Services

The Department of Revenue (DOR) has created this fact sheet to provide general information about local property tax exemptions for the legally blind.

BUL 2017-01B Authorization of Departmental Revolving Funds and Model By-law/Ordinance (<https://dls.gateway.dor.state.ma.us/gateway/DLSPublic/BulletinMaintenance/Index/468>)

Division of Local Services

This Bulletin provides guidance to local officials regarding the authorization of departmental revolving funds for use in Fiscal Year 2018 and future years. It includes a model by-law ordinance and examples of its use. It also advises local officials that DLS is seeking legislation to defer implement of new procedure to authorize the funds by by-law/ordinance until Fiscal Year 2019, but recommends they put community in position to be able to authorize under prior procedure or new one. We will ke

BUL 2017-02B Revised Real Estate Tax Apportionment Forms

(<https://dls.gateway.dor.state.ma.us/gateway/DLSPublic/BulletinMaintenance/Index/469>)

Division of Local Services

This Bulletin issues revised forms for use in real estate tax apportionments (State Tax Form 175 Apportionment of Tax on Divided Real Estate and State Tax Form 176 Notice of Divided Real Estate Assessment). The forms have been revised to reflect Municipal Modernization Act changes in the time an owner of a parcel divided by a transfer of title has to appeal an apportionment of a committed tax by the assessors. The owner now has 30 days from the apportionment to appeal.



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