

HOUSE No. 4419

House bill No. 4397 as changed by the committee on Bills in the Third Reading and as amended and passed to be engrossed by the House. June 15, 2016.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act modernizing municipal finance and government.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 39M of chapter 30 of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by striking out subsection (a) and inserting in place thereof
3 the following subsection:-

4 (a) Every contract for the construction, reconstruction, alteration, remodeling or repair of
5 any public work, or for the purchase of any material, as hereinafter defined, by the
6 commonwealth, or political subdivision thereof, or by any county, city, town, district or housing
7 authority that is and estimated by the awarding authority to cost less than \$10,000 dollars shall
8 be obtained through the exercise of sound business practices as defined in section 2 of chapter
9 30B. The awarding authority shall make and keep a record of each procurement that, at a
10 minimum, shall include the name and address of the person from whom the services were
11 procured. An awarding authority that utilizes a vendor on a statewide contract procured through
12 the operational services division, or a blanket contract procured by the awarding authority

13 pursuant to this section, shall be deemed to have obtained the contract through sound business
14 practices.

15 Every contract for the construction, reconstruction, alteration, remodeling or repair of any
16 public work, or for the purchase of any material, as hereinafter defined, by the commonwealth,
17 or political subdivision thereof, or by any county, city, town, district or housing authority that is
18 estimated by the awarding authority to cost not less than \$10,000 but not more than \$50,000 shall
19 be awarded to the responsible bidder offering to perform the contract at the lowest price. The
20 awarding authority shall make public notification of the contract and shall seek written responses
21 from no fewer than 3 persons who customarily perform such work. For purposes of this
22 subsection, the term “public notification” shall include, but need not be limited to, posting, at
23 least 2 weeks before the time specified in the notification for the receipt of responses, the
24 contract and scope-of-work statement: (1) on the website of the awarding authority, (2) on the
25 COMMBUYS system administered by the operational services division, (3) in the central
26 register published pursuant to section 20A of chapter 9 and (4) in a conspicuous place in or near
27 the primary office of the awarding authority; provided, however, that if the awarding authority
28 obtains a minimum of 2 written responses from a vendor list established through a blanket
29 contract or a statewide contract procured through the operational services division, and the
30 lowest of those written responses is deemed acceptable to the awarding authority, public
31 notification is not required. The solicitation shall include a scope-of-work statement that defines
32 the work to be performed and provides potential responders with sufficient information regarding
33 the objectives and requirements of the awarding authority and the time period within which the
34 work shall be completed. The awarding authority shall record the names and addresses of all

35 persons from whom written responses were sought, the names of the persons submitting written
36 responses and the date and amount of each written response.

37 An awarding authority may utilize a vendor list established through a statewide contract
38 procured through the operational services division to identify 1 or more of the persons from
39 whom it will seek written responses for purposes of this subsection. An awarding authority may
40 also procure a blanket contract to establish a listing of vendors in certain defined categories of
41 work that are under contract to provide services for multiple individual tasks of not more than
42 \$50,000 each, and from whom written responses will be sought. Any such blanket contract
43 procured by the awarding authority shall be procured pursuant to this section or sections 44A to
44 44J, inclusive, of chapter 149 which are applicable to projects over \$50,000.

45 Every contract for the construction, reconstruction, alteration, remodeling or repair of any
46 public work, or for the purchase of any material, as hereinafter defined, by the commonwealth,
47 or political subdivision thereof, or by any county, city, town, district or housing authority that is
48 estimated by the awarding authority to cost more than \$50,000, and every contract for the
49 construction, reconstruction, installation, demolition, maintenance or repair of any building by a
50 public agency, as defined by subsection (1) of section 44A of chapter 149, estimated to cost more
51 than \$50,000 but not more than \$150,000, shall be awarded to the lowest eligible responsible
52 bidder on the basis of competitive bids publicly opened and read by the awarding authority
53 forthwith upon expiration of the time for the filing thereof; provided, however, that such
54 awarding authority may reject any and all bids, if it is in the public interest to do so. Every bid
55 for such contract shall be accompanied by a bid deposit in the form of: (1) a bid bond, (2) cash,
56 or (3) a certified check on, or a treasurer's or cashier's check issued by, a responsible bank or
57 trust company, payable to the awarding authority. The amount of the bid deposit shall be 5 per

58 cent of the value of the bid. Any person submitting a bid pursuant to this section shall, on such
59 bid, certify as follows:

60 The undersigned certifies under penalties of perjury that this bid is in all respects bona
61 fide, fair and made without collusion or fraud with any other person. As used in this paragraph
62 the word “person” shall mean any natural person, joint venture, partnership, corporation or other
63 business or legal entity.

64 (Name of person signing bid)

65 (Company)

66 This subsection shall not apply to the award of any contract subject to the provisions of
67 sections 44A to 44J, inclusive, of chapter 149 and every such contract shall continue to be
68 awarded as provided therein. In cases of extreme emergency: (1) caused by enemy attack,
69 sabotage or other such hostile actions or (2) resulting from an imminent security threat
70 explosion, fire, flood, earthquake, hurricane, tornado or other such catastrophe, an awarding
71 authority may, without competitive bids and notwithstanding any general or special law, award
72 contracts otherwise subject to this subsection to perform work and to purchase or rent materials
73 and equipment, all as may be necessary for temporary repair and restoration to service of any and
74 all public work in order to preserve the health and safety of persons or property; provided, that
75 this exception shall not apply to any permanent reconstruction, alteration, remodeling or repair of
76 any public work.

77 SECTION 2. Subsection (d) of said section 39M of said chapter 30, as so appearing, is
78 hereby amended by striking out, in line 99, the words “twenty-five thousand dollars” and
79 inserting in place thereof the following figure:- \$50,000.

80 SECTION 2A. The fourth paragraph of section 15 of chapter 701 of the acts of 1960, as
81 most recently amended by section 34 of chapter 359 of the acts of 2010, is hereby further
82 amended by striking out, in the first sentence, the number “\$25,000” and inserting in place
83 thereof the following number:- \$50,000.

84 SECTION 3. Said subsection (d) of said section 39M of said chapter 30, as so appearing,
85 is hereby further amended by inserting after the figure “30B”, in line 104, the following words:- ,
86 or procured through the operational services division pursuant to sections 51 and 52 and section
87 22 of chapter 7.

88 SECTION 4. Subsection (b) of section 1 of chapter 30B of the General Laws, as so
89 appearing, is hereby amended by striking out clause (23).

90 SECTION 5. Section 4 of said chapter 30B, as so appearing, is hereby amended by
91 striking out subsection (a) and inserting in place thereof the following subsection:-

92 (a) Except as permitted pursuant to this section and section 7, for the procurement of a
93 supply or service in the amount of \$10,000 or greater, but not more than \$50,000, a procurement
94 officer shall seek written quotations from no fewer than 3 persons customarily providing the
95 supply or service. The procurement officer shall record: (1) the names and addresses of all
96 person from whom quotations were sought, (2) the purchase description used for the
97 procurement, (3) the names of the persons submitting quotations and (4) the date and amount of
98 each quotation. Such information shall be retained in the file required pursuant to section 3. A
99 governmental body may require that any procurement in an amount of not more than \$50,000 be
100 subject to section 5.

101 SECTION 6. Section 5 of said chapter 30B, as so appearing, is hereby amended by
102 striking out, in lines 2 to 3, inclusive, the words “\$35,000 or more” and inserting in place thereof
103 the following words:- more than \$50,000.

104 SECTION 7. Said section 5 of said chapter 30B, as so appearing, is hereby further
105 amended by inserting after the word “body”, in line 35, the following words:- and on the
106 COMMBUYS system administered by the operational services division.

107 SECTION 8. Said section 5 of said chapter 30B, as so appearing, is hereby further
108 amended by striking out, in lines 36 to 37, inclusive, the words “twenty-five thousand dollars or
109 more” and inserting in place thereof the following words:- more than \$50,000.

110 SECTION 9. Section 6 of said chapter 30B, as so appearing, is hereby amended by
111 striking out, in line 2, the words “\$35,000 or more” and inserting in place thereof the following
112 words:- more than \$50,000.

113 SECTION 10. Section 6A of said chapter 30B, as so appearing, is hereby amended by
114 striking out, in line 2, the words “\$35,000 or more” and inserting in place thereof the following
115 words:- more than \$50,000.

116 SECTION 11. Section 7 of said chapter 30B, as so appearing, is hereby amended by
117 striking out, in line 2, the words “less than \$35,000” and inserting in place thereof the following
118 words:- not more than \$50,000.

119 SECTION 12. Section 9A½ of chapter 32B of the General Laws is hereby repealed.

120 SECTION 13. Said chapter 32B is hereby amended by striking out section 20, as
121 appearing in the 2014 Official Edition, and inserting in place thereof the following 2 sections:-

122 Section 20. (a) As used in this section, and section 20A, the following words shall have
123 the following meanings unless the context clearly requires otherwise:

124 “Chief executive officer”, the mayor in a city or the board of selectmen in a town, unless
125 some other municipal office is designated to be the chief executive officer pursuant to a local
126 charter, the county commissioners in a county and the governing board, commission or
127 committee in a district or other governmental unit.

128 “Commission” or “PERAC”, the public employee retirement administration commission
129 established pursuant to section 49 of chapter 7.

130 “GASB”, the Governmental Accounting Standards Board.

131 “Governing body”, the legislative body in a city or town, the county commissioners in a
132 county, the regional district school committee in a regional school district, or the district meeting
133 or other appropriating body in any other governmental unit.

134 “Governmental unit” or “unit”, any political subdivision of the commonwealth, including
135 a municipal lighting plant, local housing or redevelopment authority, regional council of
136 government established pursuant to section 20 of chapter 34B and educational collaborative, as
137 defined in section 4E of chapter 40.

138 “State Retiree Benefits Trust Fund board of trustees”, the board of trustees established by
139 section 24A of chapter 32A.

140 “Other Post-Employment Benefits Liability Trust Fund” or “OPEB Fund”; a trust fund
141 established by a governmental unit pursuant to this section for the deposit of gifts, grants,
142 appropriations and other funds for the: (1) benefit of retired employees and their dependents, (2)

143 payment of required contributions by the unit to the group health insurance benefits provided to
144 employees and their dependents after retirement and (3) reduction and elimination of the
145 unfunded liability of the unit for such benefits.

146 “OPEB Fund board of trustees”; an independent board of trustees selected by the
147 governmental unit with investing authority for the OPEB Fund.

148 “OPEB investing authority” or “investing authority”; the trustee or board of trustees
149 designated by the governmental unity to invest and reinvest the OPEB Fund using the investment
150 standard or investment vehicle established pursuant to this section.

151 (b) A governmental unit that accepts this section shall establish on its books and accounts
152 the Other Post-Employment Benefits Liability Trust Fund, the assets of which shall be held
153 solely to meet the current and future liabilities of the governmental unit for group health
154 insurance benefits for retirees and their dependents. The governmental unit may appropriate
155 amounts to be credited to the fund and the treasurer of the governmental unit may accept gifts,
156 grants and other contributions to the fund. The fund shall be an expendable trust subject to
157 appropriation and shall be managed by a trustee or a board of trustees as provided in subsection
158 (d). Any interest or other income generated by the fund shall be added to and become part of the
159 fund. Amounts that a governmental unit receives as a sponsor of a qualified retiree prescription
160 drug plan pursuant to 42 U.S.C. section 1395w-132 may be dedicated to and become part of the
161 fund by vote of the governing body of the governmental unit. All monies held in the fund shall
162 be accounted for separately from other funds of the governmental unit and shall not be subject to
163 the claims of any general creditor of the governmental unit.

164 (c) The treasurer of the governmental unit shall be the custodian of the OPEB Fund and
165 shall be bonded in any additional amounts necessary to protect fund assets.

166 (d) The governing body of the governmental unit shall designate a trustee or board of
167 trustees, which shall have general supervision of the management, investment and reinvestment
168 of the OPEB Fund. The governing body may designate as the trustee or board of trustees: (i) the
169 custodian; (ii) the governmental unit's retirement board as the board of trustees; or (iii) an OPEB
170 Fund board of trustees established by the governmental unit pursuant to subsection (e). If no
171 designation is made, the custodian of the fund shall be the trustee and shall manage and invest
172 the fund. The duties and obligations of the trustee or board of trustees with respect to the fund
173 shall be set forth in a declaration of trust to be adopted by the trustee or board, but shall not be
174 inconsistent with this section. The declaration of trust and any amendments thereto shall be filed
175 with the chief executive officer and the clerk of the governing body of the governmental unit and
176 take effect 90 days after the date filed, unless the governing body votes to disapprove the
177 declaration or amendment within that period. The trustee or board of trustees may employ
178 reputable and knowledgeable investment consultants to assist in determining appropriate
179 investments and pay for those services from the fund, if authorized by the governing body of the
180 governmental unit. The trustee or board of trustees may, with the approval of the State Retiree
181 Benefits Trust Fund board of trustees, invest the OPEB Fund in the State Retiree Benefits Trust
182 Fund established in section 24 of chapter 32A.

183 (e) The governing body of the governmental unit may vote to establish a separate OPEB
184 Fund board of trustees to be the investing authority. The board of trustees shall consist of 5 to 13
185 individuals, including a person or persons with the investment experience desired by the
186 governmental unit, a citizen or citizens of the governmental unit, an employee of the

187 governmental unit, a retiree or retirees of the governmental unit, and a governmental unit officer
188 or officers. The governmental unit employee trustee shall be selected by current employees of
189 the unit by ballot, and the retiree trustee or trustees shall be selected by current retirees of the
190 unit by ballot. The remainder of the trustees shall be appointed by the chief executive officer of
191 the governmental unit. The trustees will serve for terms of 3 or 5 years, as determined by the
192 governing body of the governmental unit, and if a vacancy occurs, a trustee may be elected or
193 selected in the same manner to serve for the remainder of the term. Trustees shall be eligible for
194 reappointment.

195 (f) The trustee or board of trustees shall: (i) act in a fiduciary capacity, (ii) discharge its
196 duties for the primary purpose of enhancing the value of the OPEB Fund , (iii) act with the care,
197 skill, prudence and diligence under the circumstances then prevailing that a prudent person
198 acting in a like capacity and familiar with such matters would use in the conduct of an enterprise
199 with like character and with like aims and (iv) diversify the investments in the fund to minimize
200 the risk of large losses, unless under the circumstances it is clearly prudent not to do so.

201 In any civil action brought against a trustee, the board of trustees, acting within the scope
202 of official duties, the defense or settlement of which is made by legal counsel for the
203 governmental unit, the trustee or employee shall be indemnified from the OPEB Fund for all
204 expenses incurred in the defense thereof and for damages to the same extent as provided for
205 public employees in chapter 258. No trustee or employee shall be indemnified for expenses in
206 an action or damages awarded in such action in which there is: (i) a breach of fiduciary duty, (ii)
207 an act of willful dishonesty or (iii) an intentional violation of law by the trustee or employee.

208 (g) Monies in the OPEB Fund not required for expenditures or anticipated expenditures
209 within the investment period, shall be invested and reinvested by the custodian as directed by the
210 investing authority from time to time; provided such investment or reinvestment is made in
211 accordance with: (i) section 54 of chapter 44, if the treasurer or OPEB Fund board of trustees is
212 the investing authority, unless the governing body of the governmental unit authorizes
213 investment under the prudent investor rule established in chapter 203C; (ii) section 23 of chapter
214 32, if the retirement board is the investing authority; or (iii) sections 24 and 24A of chapter 32A,
215 if the OPEB Fund is invested in the State Retiree Benefits Trust Fund.

216 (h) Amounts in the OPEB Fund may be appropriated by a two-thirds vote of the
217 governing body of the governmental unit to pay the unit's share of health insurance benefits for
218 retirees and their dependents upon certification by the trustee or board of trustees that such
219 amounts are available in the fund. The treasurer of the governmental unit after consulting with
220 the chief executive officer of the unit shall determine the amount to be appropriated from the
221 fund to the annual budget for retiree health insurance and notify the trustee or board of trustees
222 of that amount at the earliest possible opportunity in the annual budget cycle. Upon notification,
223 the trustee or board of trustees shall take diligent steps to certify those funds as available for
224 appropriation by the governmental unit, or will be available by the time the appropriation would
225 become effective or provide an explanation why the funds are or will not be available or should
226 not be made available.

227 (i) In a regional school district, appropriations of amounts to the OPEB Fund may be
228 made only in the annual budget submitted to the member cities and towns for approval. The
229 annual report submitted to the member cities and towns pursuant to clause (k) of section 16 of

230 chapter 71 shall include a statement of the balance in the fund and all additions to and
231 appropriations from the fund during the period covered by such report.

232 (j) A municipal lighting plant that establishes an OPEB fund shall pay the premiums and
233 assume the liability for the municipal share of retiree healthcare benefits attributable to lighting
234 plant employees and their dependents.

235 (k) A governmental unit that accepts this section may participate in the OPEB Fund
236 established by another governmental unit pursuant to this section upon authorization of the
237 governing boards of both units and in accordance with the procedures and criteria established by
238 the trustee or board of trustees of the fund. Each governmental unit shall remain responsible for
239 all costs attributable for the health care and other post-employment obligations for its retired
240 employees and their dependents and for completing an actuarial valuation of its liabilities and
241 funding schedule that conforms to GASB requirements.

242 The participating governmental unit may appropriate or otherwise contribute amounts to
243 the OPEB Fund as provided in subsection (b). Amounts from the fund may be appropriated by
244 the participating unit for its retiree health insurance expenses in the manner authorized in
245 subsection (h) upon a determination by the treasurer of the unit, after consulting with the chief
246 executive officer of the unit, of the necessary amount and notification of the treasurer of the
247 governmental unit maintaining the fund and the trustee or board of trustees of that amount. The
248 trustee or board of trustees shall certify those funds available for appropriation, as provided in
249 subsection (h), and the treasurer of the governmental unit maintaining the fund shall transfer the
250 amounts certified to the participating governmental unit.

251 The participating governmental unit shall be separately credited for any contributions
252 made to and appropriations from the OPEB Fund, and interest or other income generated by the
253 fund, in the accounting of the relative liabilities of each governmental unit for its retirees and
254 their dependents.

255 (l) This section may be accepted in a city or town in the manner provided in section 4 of
256 chapter 4; in a county, by vote of the county commissioners; in a regional school district, by vote
257 of the regional school committee; and in a district or other governmental unit, by vote of the
258 district meeting or other appropriating body.

259 (m) This section shall also apply to the OPEB Fund established by a governmental unit
260 under a special law, notwithstanding any provision to the contrary, upon the acceptance of this
261 section by the governmental unit.

262 Section 20A. When a governmental unit obtains an actuarial valuation report in
263 accordance with GASB containing statements of the liabilities of the unit for health care and
264 other post-employment benefits for its retired employees and their dependents, it shall submit a
265 copy to PERAC no later than 90 days after receipt of such report. PERAC may require that the
266 governmental unit provide additional information related to such liabilities, normal cost and
267 benefit payments, as specified by the executive office for administration and finance, in
268 consultation with PERAC. The governmental unit shall file the report and additional information
269 with PERAC and the division of local services in the department of revenue. PERAC shall file a
270 summary report of the information received pursuant to this section with the chairs of the house
271 and senate committees on ways and means, the secretary of administration and finance and the

272 board of trustees of the State Retiree Benefits Trust Fund established pursuant to section 24A of
273 chapter 32A.

274 SECTION 14. Section 36A of said chapter 35 , as so appearing, is hereby amended by
275 striking out, in lines 3 and 4, the words “a board composed of the attorney general, the state
276 treasurer and the director of accounts” and inserting in place thereof the following words:- the
277 municipal finance oversight board.

278 SECTION 15. Sections 44 to 46, inclusive, of chapter 35 of the General Laws are hereby
279 repealed.

280 SECTION 16. Section 50 of chapter 35 of the General Laws is hereby repealed.

281 SECTION 17. Section 3 of chapter 40 of the General Laws, as appearing in the 2014
282 Official Edition, is hereby amended by inserting after the first paragraph the following
283 paragraph:-

284 Notwithstanding this section or section 53 of chapter 44, a city or town that rents or
285 leases any public building or property, or space within a building or property, other than a
286 building or property under the control of the school committee, may deposit any monies received
287 from the rental or lease in a separate account in the city or town treasury. The monies may be
288 expended by the board, committee or department head in control of the building or property
289 without further appropriation for the upkeep of the facility so rented or leased. Any balance
290 remaining in the account at the close of a fiscal year shall be paid into the general fund of such
291 city or town; provided that in any city or town that accepts this proviso, any balance shall remain
292 in the account and may be expended for the upkeep and maintenance of any facility under the
293 control of the board, committee or department head in control of the building or property.

294 SECTION 18. Said chapter 40 is hereby further amended by inserting after section 4A
295 the following section:-

296 Section 4A½. (a) For purposes of this section, the following words shall, unless the
297 context requires otherwise, have the following meanings:-

298 “Governmental unit”, a city, town or a regional school district, a district as defined in
299 section 1A, a regional planning commission, however constituted, the Hampshire council of
300 governments, a regional transit authority established pursuant to chapter 161B, a water and sewer
301 commission established pursuant to chapter 40N or by special law, a county, or a state agency, as
302 defined in section 1 of chapter 6A.

303 “Joint powers agreement”, a contract specifying the terms and conditions of the joint
304 exercise of powers and duties entered into by participating governmental units pursuant to the
305 laws governing any such unit and this section.

306 “Region”, any geographically-designated area within which the powers and duties
307 provided in a joint powers agreement shall be exercised.

308 (b) The chief executive officer of a city or town, or a board, committee or officer
309 authorized by law to execute a contract in the name of a governmental unit may, on behalf of the
310 unit, enter into a joint powers agreement with another governmental unit for the joint exercise of
311 any of their common powers and duties within a designated region; provided, however, that the
312 joint powers agreement shall not apply to veterans’ services in any city or town or districts and
313 municipal veterans’ services and departments shall be subject to chapter 115. The joint powers
314 agreement shall be authorized by the parties thereto in the following manner: in a city, by the city
315 council with the approval of the mayor; in a town, by the board of selectmen; and in a district, by

316 the prudential committee. A decision to enter into a joint powers agreement pursuant to this
317 section, or to join an existing region, shall not be subject to bargaining pursuant to chapter 150E.

318 (c) The joint powers agreement shall specify the following: (1) the purpose and the
319 method by which the purpose sought shall be accomplished; (2) the services, activities or
320 undertakings to be jointly performed within the region; (3) the specific organization, composition
321 and nature of the entity created thereby to perform the services, activities or undertakings within
322 the region, and the specific powers and duties delegated thereto; provided, however, that such
323 entity shall be a body politic and corporate created pursuant to subsection (d) whose funds shall
324 be subject to an annual audit and a copy of such audit shall be provided to the member
325 governmental units and to the division of local services in the department of revenue; (4) the
326 manner of: (i) financing the joint services, activities or undertakings within the region, (ii)
327 establishing and maintaining a budget therefore and (iii) authorizing borrowing pursuant to
328 subsection (e), including any limitations on the purposes, terms and amounts of debt the entity
329 may incur to perform such services, activities or undertakings; (5) any procedures related to the
330 termination of the joint powers agreement, the withdrawal of any participating governmental unit
331 and the addition of any new governmental units; and (6) its duration.

332 (d) An entity established by a joint powers agreement shall be a body politic and
333 corporate with the power to: (1) sue and be sued; (2) make and execute contracts and other
334 instruments necessary for the exercise of the powers of the region; (3) make, amend and repeal
335 policies and procedures relative to the operation of the region; (4) receive and expend funds; (5)
336 apply for and receive grants from the commonwealth, the federal government and other grantors;
337 (6) submit an annual report to each member governmental unit, which shall contain a detailed
338 financial statement and a statement showing the method by which the annual charges assessed

339 against each governmental unit were computed; and (7) any such other powers as are necessary
340 to properly carry out its powers as a body politic and corporate.

341 (e) An entity created pursuant to this section shall be governed by a board of directors
342 comprised of at least 1 member representing each participating governmental unit. Each member
343 of the board of directors shall be entitled to a vote. No member of the board of directors shall
344 receive an additional salary or stipend for their service as a board member. The board of
345 directors shall coordinate the activities of the entity and may establish any policies and
346 procedures necessary to do so. The board of directors shall establish and manage a fund to which
347 all monies contributed by the participating governmental units, and all grants and gifts from the
348 federal or state government or any other source shall be deposited. The board of directors shall
349 appoint a treasurer who may be a treasurer of 1 of the participating governmental units. No
350 member of the board of directors or other employee of the entity shall be eligible to serve
351 concurrently as treasurer. The treasurer, subject to the direction and approval of the board of
352 directors, shall be authorized to receive, invest and disburse all funds of the entity without further
353 appropriation. The treasurer shall give bond for the faithful performance of his duties in a form
354 and amount as fixed by the board of directors. The treasurer may make appropriate investments
355 of the funds of the entity consistent with section 55B of chapter 44.

356 The board shall appoint a business officer who may be a city auditor, town accountant or
357 officer with similar duties, of 1 of the participating governmental units. The business officer shall
358 have the duties and responsibilities of an auditor or accountant pursuant to sections 52 and 56 of
359 chapter 41 and shall not be eligible to hold the office of treasurer.

360 The board of directors may borrow money, enter into long or short-term loan agreements
361 or mortgages and apply for state, federal or corporate grants or contracts to obtain funds
362 necessary to carry out the purposes of the entity. The borrowing, loans or mortgages shall be
363 consistent with the joint powers agreement, standard lending practices and sections 16 to 28,
364 inclusive, of chapter 44. The board of directors may, subject to chapter 30B, enter into contracts
365 for the purchase of supplies, materials and services and for the purchase or lease of land,
366 buildings and equipment, as considered necessary by the board of directors.

367 (f) The entity shall be a public employer. The board of directors may employ personnel to
368 carry out the purposes of the joint powers agreement and establish the duties, compensation and
369 other terms and conditions of employment of personnel.

370 (g) A participating governmental unit shall not be liable for the acts or omission of
371 another participating government unit or the region or any entity created by the joint powers
372 agreement, unless the participating governmental unit has agreed otherwise in the joint powers
373 agreement.

374 (h) A regional school district, superintendency union, educational collaborative, charter
375 school or commonwealth virtual school may only be formed as provided in the applicable
376 provisions of the General Laws, and no joint powers agreement made pursuant to this section
377 may, in substance, create such a district, union, collaborative, charter school or virtual school,
378 irrespective of how the entity created pursuant to a joint powers agreement may be characterized
379 or named. A joint powers agreement relating to public schools may only be entered into by the
380 school committee, or other governing board, as applicable.

381 SECTION 19. Section 5A of said chapter 40, as appearing in the 2014 Official Edition,
382 is hereby amended by striking out, in line 4, the word “three” and inserting in place thereof the
383 following figure:- 5.

384 SECTION 20. Said chapter 40 is hereby further amended by striking out section 5B, as
385 so appearing, and inserting in place thereof the following section:-

386 Section 5B. Cities, towns and districts may create 1 or more stabilization funds and
387 appropriate any amount into the funds. Any interest shall be added to and become part of the
388 fund.

389 The treasurer shall be the custodian of all stabilization funds and may deposit the
390 proceeds in a trust company, co-operative bank or savings bank, if the trust company or bank is
391 organized or exists pursuant to the laws of the commonwealth or any other state or may transact
392 business in the commonwealth and has its main office or a branch office in the commonwealth; a
393 national bank, federal savings bank or federal savings and loan association, if the bank or
394 association may transact business and has its main office or a branch office in the
395 commonwealth; provided, however, that a state-chartered or federally-chartered bank shall be
396 insured by the Federal Deposit Insurance Corporation or its successor; or may invest the funds in
397 participation units in a combined investment fund pursuant to section 38A of chapter 29 or in
398 securities that are legal investments for savings banks.

399 At the time of creating any stabilization fund the city, town or district shall specify, and at
400 any later time may alter, the purpose of the fund, which may be for any lawful purpose, including
401 without limitation, an approved school project pursuant to chapter 70B or any other purpose for
402 which the city, town or district may lawfully borrow money. The specification and any

403 alteration of purpose, and any appropriation of funds from any such fund, shall be approved by a
404 two-thirds vote, except as provided in paragraph (g) of section 21C of chapter 59 for a majority
405 referendum vote. Subject to said section 21C, any such vote shall be of the legislative body of
406 the city, town or district, subject to charter.

407 Notwithstanding section 53 of chapter 44 or any other general or special law to the
408 contrary, a city, town or district that accepts this paragraph may dedicate, without further
409 appropriation, all, or a percentage not less than 25 per cent, of a particular fee, charge or other
410 receipt to any stabilization fund established pursuant to this section; provided, however, that the
411 receipt is not reserved by law for expenditure for a particular purpose. For purposes of this
412 paragraph, a receipt shall not include taxes or excises assessed pursuant to chapter 59, 60A, 60B,
413 61, 61A or 61B or surcharges assessed pursuant to section 39M or chapter 44B. A dedication
414 shall be approved by a two-thirds vote of the legislative body of the city, town or district, subject
415 to charter, and may be terminated in the same manner. A vote to dedicate or terminate a
416 dedication shall be made before the fiscal year in which the dedication or termination is to
417 commence and shall be effective at least for 3 fiscal years.

418 SECTION 21. The first paragraph of section 22A of said chapter 40, as so appearing, is
419 hereby amended by striking out the second sentence and inserting in place thereof the following
420 sentence:- In any city or town that accepts this sentence, the agreement for the acquisition or
421 installation of parking meters may provide that payments thereunder shall be made over a period
422 not exceeding 5 years without appropriation, from fees received for the use of such parking
423 meters notwithstanding section 53 of chapter 44.

424 SECTION 22. Section 2B of said chapter 40, as so appearing, is hereby amended by
425 striking out, in lines 1 and 2, the words “Any city or town having installed parking meters or
426 coin-operated locking devices for bicycle parking” and inserting in place thereof the following
427 words:- In any city or town that accepts this section and installs parking meters or coin-operated
428 locking devices for bicycle parking, the city or town.

429 SECTION 23. Section 22C of said chapter 40, as so appearing, is hereby amended by
430 striking out, in line 5, the words “Those cities and towns” and inserting in place thereof the
431 following words:- In any city or town that accepts this sentence, the city or town.

432 SECTION 24. Said chapter 40 is hereby further amended by striking out section 44A, as
433 so appearing, and inserting in place thereof the following section:-

434 Section 44A. A city or town, by vote of the council in a city and by vote of the board of
435 selectmen in a town, may create a special unpaid committee to be known as a regional refuse
436 disposal planning committee consisting of 3 persons to be appointed by the board of selectmen in
437 a town and by the mayor in a city.

438 SECTION 25. Said chapter 40 is hereby further amended by striking out section 44E, as
439 so appearing, and inserting in place thereof the following section:-

440 Section 44E. The selectmen of each of the several towns, upon receipt of a
441 recommendation that a regional refuse disposal district be established, shall vote on the question
442 of accepting the plan. The mayors of the several cities, upon receipt of a recommendation that a
443 regional refuse disposal district be established, shall submit the question of accepting the plan to
444 the city council within 60 days after receipt of the recommendation. If a majority of the members
445 of each city council voting on the question and the board of selectmen in each town vote in the

446 affirmative, the proposed regional refuse disposal district shall be deemed to be established in
447 accordance with the terms of the proposed agreement.

448 SECTION 26. Section 44F of said chapter 40, as so appearing is hereby amended by
449 striking out, in lines 28 to 30, inclusive, the words “a majority of the voters present and voting on
450 the matter at a town meeting called for the purpose of expressing such disapproval” and inserting
451 in place thereof the following words:- the board of selectmen.

452 SECTION 27. Section 56 of said chapter 40, as so appearing, is hereby amended by
453 striking out the first 2 sentences and inserting in place thereof the following 2 sentences:-

454 Every fifth year, the commissioner shall certify as to whether the board of assessors is
455 assessing property at full and fair cash valuation. Once certified, a city or town may classify in
456 the manner set out in this section for the year of certification and for the 4 years next following
457 said year of certification.

458 SECTION 28. Said section 56 of said chapter 40, as so appearing, is hereby further
459 amended by striking out, in line 78, the word “triennial” and inserting in place thereof the
460 following words:- 5-year.

461 SECTION 29. Section 57 of said chapter 40, as so appearing, is hereby amended by
462 inserting after the word “annually”, in line 18, the following words:- , and may periodically, .

463 SECTION 30. Said section 57 of said chapter 40, as so appearing, is hereby further
464 amended by striking out, in lines 23 and 24, the words “for not less than a twelve month period”.

465 SECTION 31. Said chapter 40 is hereby amended by striking out section 58, as so
466 appearing, as so appearing, and inserting in place thereof the following section:-

467 Section 58. Any city or town may impose a lien on real property located within the city or
468 town for any local charge, fee or fine that has not been paid by the due date; provided, that a
469 separate vote at a town meeting, or by a city or town council is taken for each type of charge, fee
470 or fine. The lien shall be known as the “municipal charges lien.” For purposes of this section,
471 “local charge”, “fee” or “fine” shall mean any charge, fee or fine imposed by the city or town by
472 by-law, ordinance or regulation or imposed by a court of the commonwealth payable to the city
473 or town as a result of any action initiated by city or town officials to enforce city or town by-
474 laws, ordinances or regulations.

475 A municipal charges lien authorized under this section shall take effect upon the
476 recording of a list of unpaid municipal charges, fees or fines by parcel of land and by the name of
477 the person assessed for the charge, fee or fine in the registry of deeds of the county or district
478 where the land subject to the lien lies.

479 If a charge, fee or fine which is secured by a municipal charges lien remains unpaid when
480 the assessors are preparing a real estate tax list and warrant to be committed pursuant to section
481 53 of chapter 59, the board or officer in charge of the collection of the municipal charge, fee or
482 fine, or the town collector of taxes, if applicable pursuant to section 38A of chapter 41, shall
483 certify such charge or fee to the assessors, who shall forthwith add such charge, fee or fine to the
484 tax on the property to which it relates and commit it with their warrant to the collector of taxes as
485 part of such tax.

486 If the property to which such charge, fee or fine relates is tax exempt, such charge, fee or
487 fine shall be committed as the tax. A lien pursuant to this section may be discharged by filing a
488 certificate from the tax collector that all municipal charges, fees or fines constituting the lien,

489 together with any interest and costs thereon, have been paid or legally abated. All costs of
490 recording or discharging a lien under this section shall be borne by the owner of the property.

491 SECTION 32. Said chapter 40 is hereby further amended by inserting after section 60A
492 the following section:--

493 Section 60B. (a) A city or town, by vote of its town meeting, town council or city
494 council, with the approval of the mayor where required by law, on its own behalf or in
495 conjunction with one or more cities or towns, may adopt and implement a workforce housing
496 special tax assessment plan, hereinafter referred to as WH-STA plan, intended to encourage and
497 facilitate the increased development of middle income housing; provided, however, that any such
498 WH-STA plan shall: (1) designate 1 or more areas of such city or town as a WH-STA zone,
499 subject to regulations adopted by the city or town, pursuant to subsection (c) of this section, as
500 presenting exceptional opportunities for increased development of middle income housing. Any
501 WH-STA plan adopted by more than 1 city or town shall designate WH-STA zones consisting of
502 contiguous areas of such cities or towns; (2) describe in detail all construction and construction-
503 related activity contemplated for the WH-STA zone as of the date of adoption of the WH-STA
504 plan; provided that the WH-STA plan shall include the types of residential developments which
505 are projected to occur within the WH-STA zone, with documentary evidence of the level of
506 commitment therefor, including but not limited to architectural plans and specifications as
507 required by regulations promulgated pursuant to subsection (c); (3) authorize special tax
508 assessment exemptions from property taxes, pursuant to subsection Fifty-eighth of section 5 of
509 chapter 59, for a specified term not to exceed 5 years, for any parcel of real property which is
510 located in a WH-STA zone and for which an agreement has been executed with the owner of the
511 real property pursuant to paragraph (4). The WH-STA plan may exempt owners of parcels of real

512 estate from up to 100 per cent of property taxes during 2 years of construction and as set forth in
513 an agreement executed pursuant to paragraph (4). The WH-STA plan may also exempt such
514 owners from property taxes during a 3-year stabilization period following construction; provided,
515 that the exemption may be up to 75 per cent of property taxes during a first year of stabilization,
516 up to 50 per cent of property taxes during a second year of stabilization, and up to 25 per cent of
517 property taxes during a third year of stabilization; (4) include executed agreements between the
518 city or town and each owner of a parcel of real property which is located in the WH-STA zone,
519 provided that such agreements shall include, but not be limited to, the following: (i) all material
520 representations of the parties which served as the basis for the descriptions contained in the WH-
521 STA plan, in accordance with the provisions of paragraph (2), and which served as a basis for the
522 granting of a WH-STA exemption;(ii) any terms deemed appropriate by the city or town relative
523 to compliance with the WH-STA agreement including, but not limited to, what shall constitute a
524 default by the property owner and what remedies shall be allowed between the parties for any
525 such defaults, including an early termination of the agreement; (iii) provisions governing
526 maximum rental prices that may be charged by the developer to create middle income workforce
527 housing, as set forth in the regulations adopted by the city or town pursuant to subsection (c); (iv)
528 a detailed recitation of all other benefits and responsibilities inuring to and assumed by the
529 parties to such agreement;(v) a provision that such agreement shall be binding upon subsequent
530 owners of the parcel of real property; and (5) delegate the authority to execute agreements in
531 accordance with paragraph (4) to the board of assessors of the city or town, and to the board,
532 agency or officer of the city or town responsible for housing.

533 (b) A city or town may at any time revoke its designation of a WH-STA zone and, as a
534 consequence of such revocation, shall immediately cease the execution of any additional

535 agreements pursuant to paragraph (4) of subsection (a). The revocation shall not affect
536 agreements relative to property tax exemptions pursuant to said paragraph (4) of subsection (a)
537 which were executed prior to the revocation. The board of assessors of the city or town and the
538 board, agency or officer of the city or town responsible for housing, authorized pursuant to
539 paragraph (5) of subsection (a) to execute agreements, shall retain a copy of each such
540 agreement, together with a list of the parcels included therein.

541 (c) Upon the adoption of a WH-STA plan, a city or town shall promulgate regulations
542 governing the implementation of such plans in the city or town. The regulations shall establish
543 eligibility requirements for developers to enter into a WH-STA agreement pursuant to paragraph
544 (4) of subsection (a). The regulations shall establish, among other things: (1) a procedure for
545 developers to apply to the city or town for a WH-STA agreement; (2) a minimum number of new
546 residential units to be constructed for an owner of a parcel of real estate to be eligible to enter
547 into a WH-STA agreement; (3) the maximum rental prices that may be charged by the developer
548 for the constructed residential units throughout the duration of a WH-STA agreement; and (4)
549 other eligibility criteria that will facilitate and encourage the construction of workforce housing
550 in a manner appropriate to the particular city or town.

551 (d) The owner of property subject to a WH-STA agreement shall certify to the city or
552 town the rental prices of the residential units designated in the WH-STA agreement. The
553 certification shall be provided to the city or town on the date of initial occupancy and on an
554 annual basis thereafter throughout the duration of the executed WH-STA agreement. If the owner
555 fails to provide such certification, or otherwise fails to comply with the WH-STA agreement, or
556 if the city or town determines that the owner is unlikely to come into compliance with the
557 affordability requirements set forth in the agreement, the city or town may place a lien on the

558 property in the amount of the real estate tax exemptions granted pursuant to the WH-STA
559 agreement for any year in which the owner is not in compliance with this subsection. Any such
560 lien shall be recorded in the registry of deeds or the registry district of the land court wherein the
561 land lies;

562 (e) a WH-STA plan adopted pursuant to subsection (a) shall expire 3 years after its
563 adoption unless the plan is renewed by the city or town by vote of its town meeting, town council
564 or city council, with the approval of the mayor where required by law.

565 SECTION 33. Section 2 of chapter 40D of the General Laws, as appearing in the 2014
566 Official Edition, is hereby amended by striking out, in lines 8 and 9, the words “a town at an
567 annual meeting or a special meeting called for the purpose” and inserting in place thereof the
568 following words:- by the board of selectmen, in a town.

569 SECTION 34. Said section 2 of said chapter 40D, as so appearing, is hereby further
570 amended by striking out, in line 35 , the words “at an annual or special town meeting” and
571 inserting in place thereof the following words:- its board of selectmen.

572 SECTION 35. Subsection (d) of section 9 of chapter 40N of the General Laws, as so
573 appearing, is hereby amended by inserting after the second paragraph the following paragraph:-

574 The commission may enter into an agreement with the municipality to provide collection
575 services with respect to any of its unpaid fees, rates, rents, assessments and other charges, and if
576 so, the municipal collector or treasurer shall disburse the amounts collected as provided in the
577 agreement, but not later than 30 days after collection.

578 SECTION 36. Said chapter 40N is hereby further amended by striking out section 27, as
579 so appearing, and inserting in place thereof the following section:-

580 Section 27. This chapter may be accepted, in a city or town in the manner provided in
581 section 4 of chapter 4, and in the case of an existing water and sewer commission established as
582 an independent body politic and corporate pursuant to a special law, by its board of
583 commissioners.

584 SECTION 37. Section 1 of chapter 40Q of the General Laws, as so appearing, is hereby
585 amended by striking out the definition of “Adjustment factor”.

586 SECTION 38. Said section 1 of said chapter 40Q, as so appearing, is hereby further
587 amended by striking out the definition of “Captured assessed value”.

588 SECTION 39. Said section 1 of said chapter 40Q, as so appearing, is hereby further
589 amended by striking out the definition of “Inflation factor”.

590 SECTION 40. Said section 1 of said chapter 40Q, as so appearing, is hereby further
591 amended by striking out the definition of “Invested revenue district development program” and
592 inserting in place thereof the following definition:-

593 “Invested revenue district development program”, a statement which, in addition to the
594 information required for a development program, shall also include: (1) estimates of tax revenues
595 to be derived from the invested revenue district; (2) a projection of the tax revenues to be derived
596 from the invested revenue district in the absence of a development program; (3) a statement as to
597 whether the issuance of bonds contemplated pursuant to this chapter shall be general or special
598 obligation bonds; (4) the percentage of the tax increment to be applied to the development

599 program and resulting tax increments in each year of the program; and (5) a statement of the
600 estimated impact of tax increment financing on all taxing jurisdictions in which the district is
601 located.

602 SECTION 41. Said section 1 of said chapter 40Q, as so appearing, is hereby further
603 amended by striking out the definition of “Original assessed value” and inserting in place thereof
604 the following definition:-

605 “Original assessed value”, the aggregate assessed value of the invested revenue district as
606 of the base date.

607 SECTION 42. Said section 1 of said chapter 40Q, as so appearing, is hereby further
608 amended by striking out the definition of “Tax increment” and inserting in place thereof the
609 following definition:-

610 “Tax increment”, all annual increases in the municipality’s limit on total taxes assessed
611 pursuant to subsection (f) of section 21C of chapter 59 that are attributable to parcels within the
612 district for fiscal years with an assessment date later than the base date. The tax increment shall
613 also include the part of increases in the limit on total taxes assessed allowed pursuant to said
614 subsection (f) of said section 21C of said chapter 59 that are attributable to such increases
615 pursuant to said subsection (f) of said section 21C of said chapter 59 in prior years that were part
616 of the increment in such prior years. In any year that the limit on total taxes assessed pursuant to
617 said section 21C of said chapter 59 is lower than the prior year’s limit on total taxes assessed, the
618 tax increment shall be reduced in the same proportion as the limit on total taxes assessed.

619 SECTION 43. Said chapter 40Q is hereby further amended by striking out section 3, as
620 so appearing, and inserting in place thereof the following section:-

621 Section 3. (a) The city or town may retain all or part of the tax increment of an invested
622 revenue district for the purpose of financing the development program. When a development
623 program for an invested revenue district is adopted, the city or town shall adopt a statement of
624 the percentage of tax increment to be retained in accordance with the development program. The
625 statement of percentage may establish a specific percentage or percentages or may describe a
626 method or formula for determination of the percentage. The assessor shall certify the amount of
627 the tax increment to the city or town each year.

628 (b) On or after the formation of an invested revenue district, the assessor of the city or
629 town in which it is located shall, on request of the city or town, certify the original assessed value
630 of the taxable property within the boundaries of the invested revenue district on the base date.
631 Each year, after the formation of an invested revenue district, the assessor of the city or town
632 shall certify the amount of the new growth adjustment to the levy limit of the city or town, as
633 certified by the commissioner of revenue, that is attributable to parcels within the district.

634 (c) If a city or town has elected to retain all or a percentage of the retained tax increment
635 pursuant to subsection (a), the city or town shall: (1) establish a development program fund
636 that consists of: (i) a development sinking fund account that is pledged to and charged with the
637 payment of the interest and principal as the interest and principal fall due and the necessary
638 charges of paying interest and principal on any notes, bonds or other evidences of indebtedness
639 that were issued to fund or refund the costs of the development program fund; and (ii) a project
640 cost account that is pledged to and charged with the payment of project costs as outlined in the
641 financial plan and paid in a manner other than as described in subclause (i);

642 (2) set aside annually all tax increment revenues and deposit all such revenues in the
643 appropriate development program fund account in the following priority:

644 (i) to the development sinking fund account, an amount sufficient, together with
645 estimated future revenues to be deposited to the account and earnings on the amount, to satisfy
646 all annual debt service on bonds and notes issued pursuant to section 4 and the financial plan;
647 and

648 (ii) to the project cost account, an amount sufficient, together with estimated future
649 revenues to be deposited to the account and earnings on the amount, to satisfy all annual project
650 costs to be paid from the account;

651 (3) to be permitted to make transfers between development program fund accounts as
652 required; provided, however, that the transfers shall not result in a balance in the development
653 sinking fund account that is insufficient to cover the annual obligations of that account; and

654 (4) annually return to the general fund of the city or town any tax increment revenue in
655 excess of those estimated to be required to satisfy the obligations of the development sinking
656 fund account.

657 (d) Notwithstanding any provision in this chapter to the contrary, the requirement to
658 reserve funds pursuant to subsection (c) shall terminate when sufficient monies have been set
659 aside to cover the full, anticipated liabilities of the development sinking fund account and the
660 project cost account.

661 SECTION 44. Section 1B of chapter 41 of the General Laws, as so appearing, is hereby
662 amended by inserting after the first sentence the following sentence:- In addition to the

663 foregoing, the positions of town treasurer and collector of taxes, elected pursuant to section 1,
664 may be combined into one position and become an appointed position in the manner provided in
665 this section.

666 SECTION 45. Said section 1B of said chapter 41, as so appearing, is hereby further
667 amended by striking out, in lines 11 and 12, the word “Title” and inserting in place thereof, in
668 each instance, the following word:- Title(s).

669 SECTION 46. Section 27,of said chapter 41 is hereby repealed. SECTION 47.
670 Section 30B of said chapter 41 as appearing in the 2014 Official Edition, is hereby amended by
671 striking out, in line 3, the words “by vote of their legislative bodies” and inserting in place
672 thereof the following words:- by vote of the city council with the approval of the mayor, in a
673 city, and by vote of the board of selectmen, in a town.

674 SECTION48. Section 37 of said chapter 41 is hereby repealed.

675 SECTION49. Section 39B of said chapter 41 is hereby repealed.

676 SECTION 50. Section 52 of said chapter 41, as appearing in the 2014 Official Edition, ,
677 is hereby amended by inserting after the fourth sentence the following 2 sentences:- The board of
678 selectmen may designate any 1 of its members for the purpose of approving bills or payrolls
679 under this section; provided, however, that the member shall make available to the board, at the
680 first meeting following such action, a record of such actions. This provision shall not limit the
681 responsibility of each member of the board of selectmen in the event of a noncompliance with
682 this section.

683 SECTION 51. Section 56 of said chapter 41, as so appearing, is hereby amended by
684 inserting after the first sentence the following 2 sentences:- For purposes of this section, the
685 board of selectmen and any other board, committee or head of department consisting of more
686 than 1 member authorized to expend money, may designate any 1 of its members to approve all
687 bills, drafts, orders and payrolls; provided, however, that the member shall make available to the
688 board, committee or other department head, at the first meeting following such action, a record
689 of such actions. This provision shall not limit the responsibility of each member of the board in
690 the event of a noncompliance with this section.

691 SECTION 52 Section 108B of said chapter 41, as so appearing, is hereby amended by
692 striking out the third sentence.

693 SECTION 53. Section 111F of said chapter 41, as so appearing, is hereby amended by
694 adding the following paragraph:-

695 Notwithstanding the provisions of this section, section 100 or any other general or special
696 law to the contrary, any city, town or district that accepts this paragraph may establish and
697 appropriate amounts to a special injury leave indemnity fund for payment of injury leave
698 compensation or medical bills incurred under this section or said section 100, and may deposit
699 into such fund any amounts received from insurance proceeds or restitution for injuries to
700 firefighters or police officers. The monies in the special fund may be expended, with the
701 approval of the chief executive officer and without further appropriation, for paying expenses
702 incurred under this section or said section 100, including, but not limited to, expenses associated
703 with paying compensation other than salary to injured firefighters or police officers and
704 providing replacement services for the injured firefighters or police officers, in lieu of or in

705 addition to any amounts appropriated for the compensation of such replacements. Any balance
706 in the fund shall carry over from year to year, unless specific amounts are released to the general
707 fund by the chief executive officer upon a finding that the amounts released are not immediately
708 necessary for the purpose of the fund, and not required for expenses in the foreseeable future.

709 NO SECTION 54.

710 NO SECTION 55.

711 SECTION 56. Section 8 of said chapter 43B, as so appearing, is hereby amended by
712 striking out, in line 38, the words “clause (11) of.”

713 SECTION 57. Chapter 44 of the General Laws is hereby amended by striking out
714 sections 6 and 6A, as so appearing, and inserting in place thereof the following 2 sections:-

715 Section 6. Cities and towns may, by a majority vote, incur debt for temporary loans for
716 the payment of land damages or any proportion of the general expenses of altering a grade
717 crossing which they are required primarily to pay, or any proportion of the expense of
718 constructing a highway or installing traffic control devices and other devices appurtenant thereto,
719 in anticipation of payment or reimbursement by the commonwealth or county, such payment or
720 reimbursement first having been agreed upon by the commissioner of highways or county
721 commissioners, or the sums allotted for such payments or reimbursements having first been
722 certified as available by the commissioner of highways or county commissioners, and may issue
723 notes therefor for a period not exceeding 2 years from their date; and when any money so paid is
724 repaid to the municipality, it shall be applied to the discharge of the loan. Notes issued under
725 this section shall not be renewed or paid by the issue of new notes, except as provided in section
726 17.

727 Section 6A. If a city, town or district has been allotted a grant by the federal government,
728 the commonwealth, or any agency or department of either, or by any body politic or public
729 instrumentality of the commonwealth, or similar entity, for any purpose for which the city, town
730 or district may incur debt that may be payable over a term of 5 years or longer, and is required
731 primarily to pay that proportion of the expense for which an advance payment or reimbursement
732 is to be received from such sources, such advance payment or reimbursement first having been
733 agreed upon by the grantor of the funds, in order to provide the necessary funds to meet the
734 expense for which the advance payment or reimbursement is to be made, the treasurer of the city
735 may, with the approval of the official whose approval is required by the city charter in the
736 borrowing of money, the treasurer of the town may, with the approval of the board of selectmen,
737 and the treasurer of the district may, with the approval of the prudential committee, if any,
738 otherwise the commissioners, incur debt outside the debt limit and issue notes therefor for a
739 period not exceeding 2 years from their dates, and may refund the same from time to time;
740 provided, however, that no loan shall be so refunded unless the auditor, in the case of a city, or
741 the accountant or chief accounting officer in the case of a town or district which has such an
742 officer, otherwise the treasurer, shall certify in a writing filed in the office of the treasurer, where
743 it shall be open to inspection by the public, that at the time such loan is refunded, the city, town
744 or district remains entitled to receive the advance payment or reimbursement in an amount at
745 least equal to the amount of the refunding loan. The proceeds of the advance payment or
746 reimbursement shall be applied to the discharge of the loan, without further appropriation. In the
747 event the city, town or district shall no longer be entitled to receive advance payment or
748 reimbursement in an amount sufficient to pay all or any portion of a loan issued under this
749 section at the time such loan matures, the loan shall be paid from revenue funds of the city, town

750 or district to the extent it can no longer be refunded under this section. A payment made by a
751 city, town or district as provided in the preceding sentence shall be reported by the auditor or
752 accountant of the city, town or district, or other officer having similar duties, or by the treasurer
753 if there be no such officer, to the assessors, who shall include the amount so reported in the
754 determination of the next annual tax rate, unless the city, town or district has otherwise made
755 provision therefor. The provisions of chapter 74 of the acts of 1945 shall not apply to borrowing
756 under this section.

757 SECTION 58. Said chapter 44 is hereby amended by striking out sections 7 and 8, as so
758 appearing, and inserting in place thereof the following 2 sections:-

759 Section 7. Cities and towns may incur debt, by a two-thirds vote, within the limit of
760 indebtedness prescribed in section 10, for the following purposes and payable within the periods
761 hereinafter specified not to exceed 30 years or, except for clauses (2), (3), (6) and (7), within the
762 period determined by the director to be the maximum useful life of the public work,
763 improvement or asset being financed under any guideline issued under section 38:

764 (1) For the acquisition of interests in land or the acquisition of assets, or for the following
765 projects: the landscaping, alteration, remediation, rehabilitation or improvement of public land,
766 the dredging, improvement, restoration, preservation or remediation of public waterways, lakes
767 or ponds, the construction, reconstruction, rehabilitation, improvement, alteration, remodeling,
768 enlargement, demolition, removal or extraordinary repair of public buildings, facilities, assets,
769 works or infrastructure, including: (i) the cost of original equipment and furnishings of the
770 buildings, facilities, assets, works or infrastructure; (ii) damages under chapter 79 resulting from
771 any such acquisition or project; and (iii) the cost of engineering, architectural or other services

772 for feasibility studies, plans or specifications as part of any acquisition or project; provided that
773 the interest in land, asset acquired or project shall have a useful life of at least 5 years; and
774 provided further, that the period of such borrowing shall not exceed the useful life of the interest
775 in land, asset acquired or project.

776 (2) For a revolving loan fund established under section 53E3/4; to assist in the
777 development of renewable energy and energy conservation projects on privately-held buildings,
778 property or facilities within the city or town, 20 years.

779 (3) For the payment of final judgments, 1 year or for a longer period of time approved by
780 a majority of the members of the municipal finance oversight board after taking into
781 consideration the ability of the city, town or district to provide other essential public services and
782 pay, when due, the principal and interest on its debts and such other factors as the board may
783 deem necessary or advisable.

784 (4) In Boston, for the original construction, or the extension or widening, with permanent
785 pavement of lasting character conforming to specifications approved by the Massachusetts
786 Department of Transportation established under chapter 6C and under the direction of the board
787 of park commissioners of the city of Boston, of ways, other than public ways, within or bounding
788 on or connecting with any public park in said city, including land damages and the cost of
789 pavement and sidewalks laid at the time of said construction, or for the construction of such
790 ways with stone, block, brick, cement concrete, bituminous concrete, bituminous macadam or
791 other permanent pavement of similar lasting character under specifications approved by said
792 department of highways, 10 years.

793 (5) For the cost of repairs to private ways open to the public under section 6N of chapter
794 40, 5 years.

795 (6) For the payment of charges incurred under contracts authorized by section 4D of
796 chapter 40, but only for those contracts for purposes comparable to the purposes for which loans
797 may be authorized under this section. Each authorized issue shall constitute a separate loan, and
798 the loans shall be subject to the conditions of the applicable clauses of this section.

799 (7) For the cost of feasibility studies or engineering or architectural services for plans and
800 specifications for any proposed project for which a city, town or district is authorized to borrow,
801 5 years if issued before any other debt relating to the project is authorized, otherwise the period
802 for the debt relating to the project.

803 (8) For energy audits as defined in section 3 of chapter 25A, if authorized separately from
804 debt for energy conservation or alternative energy projects; 5 years.

805 (9) For the development, design, purchase and installation of computer hardware or
806 software and computer assisted integrated financial management and accounting systems; 10
807 years.

808 (10) For the cost of cleaning up or preventing pollution caused by existing or closed
809 municipal facilities not referenced in clause (20) of section 8, including cleanup or prevention
810 activities taken pursuant to chapter 21E or chapter 21H, 10 years; provided, however, that no
811 indebtedness shall be incurred hereunder until plans relating to the project shall have been
812 submitted to and approved by the department of environmental protection.

813 (11) For any other public work, improvement or asset with a maximum useful life of at
814 least 5 years and not otherwise specified in this section, 5 years.

815 Section 8. Cities and towns may incur debt, by a two-thirds vote, outside the limit of
816 indebtedness prescribed in section 10, for the following purposes and payable within the periods
817 hereinafter specified or, except with respect to clauses (1), (2), (3A), (9) and (18), within such
818 longer period not to exceed 30 years determined by the director to be the maximum useful life of
819 the public work, improvement or asset being financed under any guidelines issued under section
820 38:

821 (1) For temporary loans under sections 4, 6, 6A and 17, the periods authorized by those
822 sections.

823 (2) For maintaining, distributing and providing food, other common necessities of life
824 and temporary shelter for their inhabitants upon the occasions and in the manner set forth in
825 section 19 of chapter 40, 2 years.

826 (3) For establishing or purchasing a system for supplying a city, town, or district and its
827 inhabitants with water, for taking or purchasing water sources, either from public land or private
828 sources, or water or flowage rights, for the purpose of a public water supply, or for taking or
829 purchasing land for the protection of a water system, 30 years.

830 (3A) For conducting groundwater inventory and analysis of the community water supply,
831 including pump tests and quality tests relating to the development of using said groundwater as
832 an additional source or a new source of water supply for any city, town or district, 10 years.

833 (4) For the construction or enlargement of reservoirs and the construction of filter beds,
834 for the construction or reconstruction or making extraordinary repairs to standpipes, buildings for
835 pumping stations including original pumping station equipment, and buildings for water
836 treatment, including original equipment therefor, and the acquisition of land or any interest in
837 land necessary in connection with any of the foregoing, 30 years.

838 (4A) For remodeling, reconstructing or making extraordinary repairs to reservoirs and
839 filter beds, 30 years; provided, however, that no indebtedness shall be incurred hereunder until
840 plans relating to the project shall have been submitted to the department of environmental
841 protection, and the approval of said department has been granted therefor.

842 (5) For constructing or reconstructing, laying or relaying aqueducts or water mains or for
843 the extension of water mains, or for lining or relining such mains, and for the development or
844 construction of additional well fields and for wells, 40 years.

845 (6) For the purchase and installation of water meters, 10 years.

846 (7) For the payment of the city, town or district share of the cost to increase the storage
847 capacity of any reservoir, including land acquisition, constructed by the water resources
848 commission for flood prevention or water resources utilization, 20 years.

849 (7A) For the purchase, replacement or rehabilitation of water departmental equipment, 10
850 years.

851 (8) For establishing, purchasing, extending, or enlarging a municipally-owned gas or
852 electric lighting plant, community antenna television system, or telecommunications system, 20
853 years.

854 (8A) For remodeling, reconstructing, or making extraordinary repairs to a municipally-
855 owned gas or electric lighting plant, community antenna television system, or
856 telecommunications system, when approved by a majority of the members of the municipal
857 finance oversight board, for the number of years not exceeding 10, as said board shall fix. Each
858 city or town seeking approval by the board of a loan under this clause shall submit to said board
859 all plans and other information considered by the board to be necessary for a determination of the
860 probable extended use of such plant, community television antenna system or
861 telecommunications system likely to result from the remodeling, reconstruction, or repair, and in
862 considering approval under this clause of a requested loan and the terms thereof, special
863 consideration shall be given to that determination.

864 (9) For emergency appropriations that are approved by the director, not more than 2 years
865 or such longer period not to exceed 10 years as determined by the director after taking into
866 consideration the ability of the city, town or district to provide other essential public services and
867 pay, when due, the principal and interest on its debts, the amount of federal and state payments
868 likely to be received for the purpose of the appropriations and such other factors as the director
869 may deem necessary or advisable; provided, however, that for the purposes of this clause,
870 “emergency” shall mean a sudden, unavoidable event or series of events which could not
871 reasonably have been foreseen or anticipated at the time of submission of the annual budget for
872 approval; provided, further, that emergency shall not include the funding of collective bargaining
873 agreements or items that were previously disapproved by the appropriating authority for the
874 fiscal year in which the borrowing is sought; and provided, further, that for the purposes of this
875 clause, debt may be authorized by the treasurer of the city, town or district, with the approval of

876 the chief executive officer in a city or town, or the prudential committee, if any, or by the
877 commissioners in a district.

878 (9A) For emergency appropriations approved by a majority of the members of the
879 municipal finance oversight board, up to the period fixed by law for the debt as determined by
880 the board; provided, however, that this clause shall apply only to appropriations for capital
881 purposes including, but not limited to, the acquisition, construction, reconstruction or repair of
882 any public building, work, improvement or asset, and upon a demonstration by the city, town or
883 district that the process for authorizing debt in the manner otherwise provided by law imposes an
884 undue hardship in its ability to respond to the emergency; provided further, that for purposes of
885 this clause, “emergency” shall mean a sudden, unavoidable event or series of events which could
886 not reasonably have been foreseen or anticipated at the time of submission of the annual budget
887 for approval; and provided, further, that for the purposes of this clause, debt may be authorized
888 by the treasurer of the city, town or district, with the approval of the chief executive officer in a
889 city or town, or the prudential committee, if any, or by the commissioners in a district.

890 (10) For acquiring land or constructing buildings or other structures, including the cost of
891 original equipment, as memorials to members of the army, navy, marine corps, coast guard, or
892 air force, 20 years.

893 The designation of any such memorial shall not be changed except after a public hearing
894 by the board of selectmen or by the city council of the municipality wherein said memorial is
895 located, notice of the time and place of which shall be given, at the expense of the proponents, by
896 the town or city clerk as the case may be, by publication not less than 30 days prior thereto in a
897 newspaper, if any, published in such town or city; otherwise, in the county in which such town or

898 city lies; and notice of which shall also have been given by the proponents, by registered mail,
899 not less than 30 days prior to such hearing, to all veterans' organizations of such town or city.

900 (11) For acquiring street railway or other transportation property under sections 143 to
901 158, inclusive, of chapter 161, operating the same, or contributing toward the sums expended or
902 to be expended by a transportation area for capital purposes, 10 years.

903 (12) For the acquisition, construction, establishment, enlargement, improvement or
904 protection of public airports, including the acquisition of land, 10 years. The proceeds of
905 indebtedness incurred hereunder may be expended for the acquisition, construction,
906 establishment, enlargement, improvement or protection of such an airport, including the
907 acquisition of land, jointly by 2 or more municipalities.

908 (13) For the financing of a program of eradication of Dutch elm disease, including all
909 disbursements on account of which reimbursement is authorized or may be authorized by the
910 commonwealth, county, any city or town, or by any manner of assessment or charges, pursuant
911 to and consistent with chapter 132, 5 years.

912 (14) For the construction of sewers, sewerage systems and sewage treatment and disposal
913 facilities, or for the lump sum payment of the cost of tie-in to such services in a contiguous city
914 or town, for a period not exceeding 30 years; provided, however, that either: (i) the city or town
915 has an enterprise or special revenue fund for sewer services, and that the accountant, auditor or
916 other officer having similar duties in the city or town shall have certified to the treasurer that
917 rates and charges have been set at a sufficient level to cover the estimated operating expenses
918 and debt service related to the fund; or (ii) the issuance of the debt is approved by a majority of
919 the members of the municipal finance oversight board.

920 (15) For the construction and rehabilitation of municipal golf courses, including the
921 acquisition and reconstruction of land, installation and replacement of irrigation systems, the
922 construction and rehabilitation of buildings, and the cost of equipment and furnishings, 20 years.

923 (16) For the payment of charges incurred under contracts authorized by section 4D of
924 chapter 40, but only for those contracts for purposes comparable to the purposes for which loans
925 may be authorized under this section. Each authorized issue shall constitute a separate loan, and
926 the loans shall be subject to the conditions of the applicable clauses of this section.

927 (17) For the construction of a regional incinerator for the purpose of disposing solid
928 waste, refuse and garbage by 2 or more communities, 20 years.

929 (18) For the lending or granting of money to industrial development financing authorities
930 and economic development and industrial corporations, with the approval of the Massachusetts
931 office of business development and the director of housing and community development, 20
932 years.

933 (19) For the purposes of implementing a project financed in whole or in part by the
934 Farmers Home Administration of the United States Department of Agriculture, pursuant to
935 Chapter 50 of Title 7 of the United States Code, up to 40 years. Regional school districts
936 established under any general or special law shall be authorized to incur debt for the purposes
937 and within the limitations described in this clause.

938 (20) For the cost of cleaning up or preventing pollution caused by existing or closed
939 landfills or other solid waste disposal facilities, including clean up or prevention activities taken
940 pursuant to chapter 21E or chapter 21H, 30 years; provided, however, that no indebtedness shall
941 be incurred hereunder until plans relating to the project shall have been submitted to the

942 department of environmental protection and the approval of said department has been granted
943 therefor.

944 (21) For the construction of incinerators, refuse transfer facilities, recycling facilities,
945 composting facilities, resource recovery facilities or other solid waste disposal facilities, other
946 than landfills, for the purpose of disposing of waste, refuse and garbage, 25 years; provided,
947 however, that no indebtedness shall be incurred hereunder until plans relating to the project shall
948 have been submitted to the department of environmental protection and the approval of said
949 department has been granted therefor.

950 (22) For remodeling, reconstructing or making extraordinary repairs to incinerators,
951 refuse transfer facilities, recycling facilities, resource recovery facilities or other solid waste
952 disposal facilities, other than landfills, owned by the city, town or district, and used for the
953 purpose of disposing of waste, refuse and garbage, 10 years; provided, however, that no
954 indebtedness shall be incurred hereunder until plans relating to the project shall have been
955 submitted to the department of environmental protection and the approval of said department has
956 been granted therefor.

957 (23) For the purpose of closing out a landfill area, opening a new landfill area, or making
958 improvements to an existing landfill area, 25 years; provided, however, that no indebtedness
959 shall be incurred hereunder until plans relating to the project shall have been submitted to the
960 department of environmental protection and the approval of said department has been granted
961 therefor.

962 (24) For the acquisition of a dam or the removal, repair, reconstruction and improvements
963 to a dam owned by a municipality, as may be necessary to maintain, repair or improve such dam,

964 40 years; provided, however, that this clause shall include dams as defined in section 44 of
965 chapter 253 acquired by gift, purchase, eminent domain under chapter 79 or otherwise and
966 located within a municipality, including any real property appurtenant thereto, if the dam and any
967 appurtenant real property is not at the time of such acquisition owned or held in trust by the
968 commonwealth.

969 SECTION 59. Section 9 of said chapter 44, as so appearing, is hereby amended by
970 striking out, in line 8, the words “(6), (7), or (7A)” and inserting in place thereof the following
971 words:- or (6).

972 SECTION 60. Section 17 of said chapter 44, as so appearing, is hereby amended by
973 striking out the first paragraph and inserting in place thereof the following paragraph:-

974 If a city, town or district votes to issue bonds, notes or certificates of indebtedness in
975 accordance with law, the officers authorized to issue the same may, in the name of such city,
976 town or district, make a temporary loan for a period of not more than 2 years in anticipation of
977 the money to be derived from the sale of such bonds, notes or certificates, and may issue notes
978 therefor. A city, town or district may refund, by the issue of other notes, a temporary loan issued
979 under the authority of the first sentence; provided, however, that the period from the date of issue
980 of the original loan to the date of maturity of the refunding loan shall not exceed 2 years, unless
981 such temporary loan is paid in part from revenue funds of the city, town or district as hereinafter
982 provided for, in which case the period from the date of issue of the original loan to the date of
983 maturity of the refunding loan shall not exceed 10 years. A temporary loan refunded under this
984 section shall be paid in part from revenue funds of the city, town or district at or before the
985 maturity date of any such refunding loan that is issued to mature more than 2 years, but not more

986 than 3 years, from the date of issue of the original loan. A like payment from revenue funds
987 shall be made at or before the maturity date of any such refunding loan that is issued to mature
988 more than 3 years, but not more than 4 years, from the date of issue of the original loan and again
989 at or before the maturity date of any such refunding loan that is issued to mature more than 4
990 years but not more than 5 years; more than 5 years but not more than 6 years; more than 6 years
991 but not more than 7 years; more than 7 years but not more than 8 years; more than 8 years but
992 not more than 9 years, from the date of the original loan, and again at or before the maturity date
993 of any such refunding loan that is issued to mature more than 9 years from the date of issue of
994 the original loan. Each such payment from revenue funds shall be at least equal to the minimum
995 annual payment which would have been required if such temporary loan had been converted to a
996 serial loan prior to its first refunding that required a payment from revenue funds under this
997 section, and the authorized amount of the serial loan shall be reduced by the aggregate amount of
998 all such payments. Each payment made by a city, town or district as provided in the preceding
999 sentence shall be reported by the auditor or accountant of the city or town or other officer having
1000 similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include
1001 the amount so reported in the determination of the next annual tax rate, unless the city, town or
1002 district has otherwise made provision therefor. The amount of a payment from revenue funds
1003 made by a regional school district or regional refuse disposal district as provided herein shall be
1004 included in the next annual district operating and maintenance budget, unless the regional district
1005 committee has otherwise made provision therefor. The time within which a serial loan shall be
1006 due and payable shall not be extended by reason of the making of a temporary loan hereunder
1007 beyond the time fixed by law. If a balance remains in the proceeds of a temporary loan issued in

1008 anticipation of a serial loan at the time when the serial loan is issued, said balance may be
1009 applied to the payment of such temporary loan.

1010 SECTION 61. Section 19 of said chapter 44, as so appearing, is hereby amended by
1011 adding the following paragraph:-

1012 Notwithstanding any general or special law to the contrary, the final payment on account
1013 of any bonds issued by a city, town or district may be made not later than the end of the fiscal
1014 year in which such bonds would otherwise have been payable under this chapter, or any other
1015 statutory authority under which the issuance of any such bonds was otherwise authorized.

1016 SECTION 62. Said chapter 44 is hereby further amended by striking out section 20, as
1017 so appearing, and inserting in place thereof the following section:-

1018 Section 20. The proceeds of any sale of bonds or notes shall be used only for the
1019 purposes specified in the authorization of the loan; provided, however, that such proceeds may
1020 also be used for costs of preparing, issuing and marketing the bonds or notes, except as otherwise
1021 authorized by this section. If a balance remains after the completion of the project for which the
1022 loan was authorized, the balance may at any time be appropriated by a city, town or district for
1023 any purposes for which a loan may be incurred for an equal or longer period of time than that for
1024 which the original loan, including temporary debt, was issued. Any balance not in excess of
1025 \$50,000 may be applied, with the approval of the chief executive officer, for the payment of
1026 indebtedness. If a loan has been issued for a specified purpose but the project for which the loan
1027 was authorized has not been completed and no liability remains outstanding and unpaid on
1028 account thereof, a city, by a two-thirds vote of all of the members of the city council, or a town
1029 or district, by a two-thirds vote of the voters present and voting thereon at an annual town or

1030 district meeting, may vote to abandon or discontinue the project and the unexpended proceeds of
1031 the loan may be appropriated for any purpose for which a loan may be authorized for an equal or
1032 longer period of time than that for which the original loan, including temporary debt, was issued.
1033 Any premium received upon the sale of the bonds or notes, less the cost of preparing, issuing and
1034 marketing them, and any accrued interest received upon the delivery of the bonds or notes shall
1035 be; (i) applied, if so provided in the loan authorization, to the costs of the project being financed
1036 by the bonds or notes and to reduce the amount authorized to be borrowed for the project by like
1037 amount; or (ii) appropriated for a project for which the city, town or district has authorized a
1038 borrowing, or may authorize a borrowing, for an equal or longer period of time than the original
1039 loan, including any temporary debt, was issued, thereby reducing the amount of any bonds or
1040 notes authorized to be issued for the project by like amount. Notwithstanding this section, no
1041 appropriation from a loan or balance thereof shall be made that would increase the amount
1042 available from borrowed money for any purpose to an amount in excess of any limit imposed by
1043 general law or special act for that purpose. Additions to the levy limit for a debt exclusion are
1044 restricted to the true interest cost incurred to finance the excluded project.

1045 SECTION 63. Said chapter 44 is hereby further amended by striking out section 21A, as
1046 so appearing, and inserting in place thereof the following section:-

1047 Section 21A. The city council of a city, the board of selectmen of a town and the
1048 prudential committee, if any, otherwise, the commissioners of a district, may authorize and
1049 provide for the issuance of refunding bonds or notes of the city, town or district for the purpose
1050 of paying or refunding all or any designated part of an issue of bonds or notes then outstanding,
1051 including the amount of any redemption premium thereon; provided, however, that no such
1052 refunding bonds or notes shall be payable over a period longer than the period during which the

1053 original bonds or notes so refunded must be paid pursuant to law; and provided, further, that,
1054 notwithstanding any provision of any general or special law, city charter, city ordinance or city
1055 council rule or order to the contrary, any vote of the city council of a city authorizing and
1056 providing for the issuance of refunding bonds or notes of the city may be introduced and given
1057 final passage at 1 meeting of the city council, shall not be subject to any publication requirement,
1058 shall not be subject to any referendum provision, and shall be effective upon passage. The first
1059 annual payment of principal on account of an issue of refunding bonds or notes shall not be later
1060 than the last day of the fiscal year in which any of the bonds or notes being refunded would
1061 otherwise have been payable and the annual payments thereafter shall be arranged in accordance
1062 with the provisions of section 19; provided, however, that any annual payment earlier than the
1063 date on which the first annual payment is required to be made, may be in any amount. Except as
1064 otherwise provided in this section, the issuance of such refunding bonds or notes shall be
1065 governed by the applicable provisions of this chapter. Refunding bonds or notes issued under
1066 this section shall be subject to the same limit of indebtedness, if any, as the bonds or notes
1067 refunded by them; provided, however, that upon the issuance of such refunding bonds or notes,
1068 the bonds or notes refunded shall no longer be counted in determining any limit of indebtedness
1069 of the city, town or district under this chapter or any other applicable provision of law. If such
1070 refunding bonds or notes are issued prior to the maturity or redemption date of the original bonds
1071 or notes refunded, an amount of the proceeds of the refunding bonds or notes and other moneys
1072 then available or to become available to the city, town or district, which moneys may include
1073 income to be derived from the investment of such proceeds, sufficient to pay or provide for the
1074 payment of the principal, redemption premium, if any, and interest on the bonds or notes so
1075 refunded to the date fixed for their payment or redemption shall be held in a separate fund and in

1076 trust solely for the payment of such principal, redemption premium and interest. The funds so
1077 held may be invested pursuant to section 55 and the income derived from such investment may
1078 be expended by the treasurer to pay the principal, redemption premium, if any, and interest on
1079 the bonds or notes refunded until they are paid or redeemed; provided, however, that
1080 notwithstanding any limitations on the maturity of investments under section 55, any such
1081 investment may have a maturity not later than the date fixed for the payment or redemption of
1082 the bonds or notes refunded.

1083 The present value of the principal and interest payments due on refunding bonds issued
1084 under this section shall not exceed the present value of the principal and interest payments to be
1085 paid on the bonds to be refunded, except as otherwise provided in this section. The city, town, or
1086 regional school district shall notify the department of education in the event that bonds or notes
1087 issued for an approved school project under chapter 645 of the acts of 1948 are refunded under
1088 this section and the amount of the state construction grant payable to the city, town, or regional
1089 school district shall not be affected by any increase in the amount of interest payable on the
1090 refunding bonds or notes, but shall be affected by any decrease in the amount of interest payable
1091 on the refunding bonds or notes for school building projects approved after July 1, 1995. Upon
1092 receipt of notification from a city, town or regional school district of a decrease in the amount of
1093 interest payable related to such projects, the department of education shall recalculate the amount
1094 of the state construction grant that is payable to such city, town or regional school district.

1095 If the mayor or city manager in a city, the board of selectmen of a town or the prudential
1096 committee of a district determines that the issuance of refunding bonds is reasonable and
1097 necessary in order to maintain the tax-exempt status of outstanding bonds or notes of the city,
1098 town or district, the official, board or committee may authorize refunding bonds for that purpose,

1099 even if the present value of the principal and interest payments due on the refunding bonds
1100 exceeds the present value of the principal and interest payments otherwise payable on the bonds
1101 to be refunded.

1102 SECTION 64. Said chapter 44 is hereby further amended by inserting after section 21B
1103 the following section:-

1104 Section 21C. A city, town or district may by a two-thirds vote of its legislative body, if
1105 recommended by its chief executive officer, authorize any department of the city, town or district
1106 to enter into a lease purchase financing agreement to acquire equipment or improve a capital
1107 asset that may be financed by the issuance of debt under this chapter or otherwise authorized by
1108 law, for a term up to the useful life of the property to be procured as determined by its chief
1109 executive officer. Any lease purchase financing agreement under this section shall be considered
1110 a binding obligation of the city, town or district as if it were a debt authorization under this
1111 chapter, provided an appropriation available for the purpose has been made in the first fiscal year
1112 in which the lease becomes effective. Any city, town or district that follows the procedure in this
1113 section with respect to entering into a lease purchase financing agreement for the procurement of
1114 any personal property for the governmental entity, may refinance the purchase with the issuance
1115 of refunding bonds under section 21A to pay the balance of the lease obligation.

1116 SECTION 65. Section 25 of said chapter 44 is hereby repealed.

1117 SECTION 66. Section 31 of said chapter 44, as appearing in the 2014 Official Edition, is
1118 hereby amended by inserting after the word “only”, in line 10, the following words:- upon a
1119 declaration by the governor of a state of emergency with respect to the disaster or.

1120 SECTION 67. Said section 31 of said chapter 44, as so appearing, is hereby further
1121 amended by striking out the third sentence and inserting in place thereof the following sentence:-
1122 Payments of final judgments, awards or payments ordered or approved by a state or federal court
1123 or adjudicatory agency may, upon certification by the city solicitor or town counsel that no
1124 appeal can or will be taken and as required by municipal charter, ordinance or by-law, be made
1125 from any available funds in the treasury, and the payments so made shall be reported by the
1126 auditor or accountant or other officer having similar duties, or by the treasurer if there be no such
1127 officer, to the assessors, who shall include the amount so reported in the aggregate appropriations
1128 assessed in the determination of the next subsequent annual tax rate, unless the city or town has
1129 otherwise made provision therefor.

1130 SECTION 68. Said section 31 of said chapter 44, as so appearing, is hereby further
1131 amended by inserting after the word “selectmen”, in line 38, the following words:- , and the
1132 district counsel in place of the city solicitor or town counsel.

1133 SECTION 69. Section 31D of said chapter 44, as so appearing, is hereby amended by
1134 striking out, in lines 4 to 8, inclusive, the words “town manager and the finance or advisory
1135 committee in a town having a town manager, by the selectmen and the finance or advisory
1136 committee in any other town, by the city manager and the city council in a city having a city
1137 manager or by the mayor and city council in any other city” and inserting in place thereof the
1138 following words:- chief administrative officer.

1139 SECTION 70. Subsection (a) of section 33B of said chapter 44, as so appearing, is
1140 hereby amended by striking out the second sentence and inserting in place thereof the following
1141 sentence:- In addition, the city council may, by majority vote, on recommendation of the mayor,

1142 transfer within the last 2 months of any fiscal year, or during the first 15 days of the new fiscal
1143 year, to apply to the previous fiscal year, any amount appropriated, other than for the use of a
1144 municipal light department or a school department, to any other appropriation.

1145 SECTION 71. Subsection (b) of said section 33B of said chapter 44, as so appearing, is
1146 hereby amended by striking out the second sentence and inserting in place thereof the following
1147 sentence:- Alternatively, the selectmen, with the concurrence of the finance committee or other
1148 entity established under section 16 of chapter 39, may transfer within the last 2 months of any
1149 fiscal year, or during the first 15 days of the new fiscal year to apply to the previous fiscal year,
1150 any amount appropriated other than for the use of a municipal light department or a school
1151 department to any other appropriation.

1152 SECTION 72. Said chapter 44 is hereby amended by striking out section 35, as so
1153 appearing, and inserting in place thereof the following section:-

1154 Section 35. Cities, towns, districts, and regional school districts shall conduct periodic
1155 audits of their accounts, according to any standards established by the director under section 38,
1156 and shall engage for that purpose a professional auditing firm or other independent accountant as
1157 may be necessary or appropriate. The chief executive officer of a city or town, the prudential
1158 committee, if any, otherwise the commissioners, of a district, or the regional district school
1159 committee may also cause an audit to be performed when, in their opinion, the condition of the
1160 accounts is such as to warrant the making of such audit necessary and useful.

1161 Notwithstanding any general or special law that provides for the director to cause an
1162 annual or other periodic audit of a regional or other governmental unit created within 1 or more
1163 cities or towns of the commonwealth to provide public services or conveniences, such

1164 governmental unit shall be considered a district for purposes of conducting a periodic audit under
1165 this section and sections 38, 39, 40, 41 and 42. Upon the completion of each audit, a copy shall
1166 be sent to the chief executive officer of each city or town which is a member of the governmental
1167 unit. The cost of each audit shall be a current expense of the governmental unit and shall be
1168 apportioned among the several cities and towns that are members of the unit in the same manner
1169 as other such expenses.

1170 SECTION 73. Sections 36 and 37 of said chapter 44 are hereby repealed.

1171 SECTION 74. Said chapter 44 is hereby further amended by striking out sections 38, 39,
1172 40 and 41, as appearing in the 2014 Official Edition, and inserting in place thereof the following
1173 4 sections:-

1174 Section 38. The director shall make, and from time to time revise, such reasonable rules,
1175 regulations and guidelines, as may be necessary to establish minimum standards and methods of
1176 municipal and district accounting systems as the director determines are most effective in
1177 securing uniformity of classification in the accounts of cities, towns, and districts. Such
1178 accounting classifications, so far as they pertain to municipal or regional school committees,
1179 shall be subject to the advice and approval of the commissioner of elementary and secondary
1180 education. The specific areas to which such standards may relate shall include, but are not
1181 limited to, the following: the administration of all laws regarding city, town or district revenues,
1182 expenditures and debt, including the maximum useful life of projects, improvements or assets
1183 being financed with debt; the systematic accounting of financial transactions; the adequacy of
1184 financial records; and the frequency and content of audits.

1185 The director may, upon request or the director's own initiative, give an opinion to a city,
1186 town or district auditor, accountant or other officer having similar duties, collector, treasurer or
1187 other board or other officer, upon any question arising under any statute relating to accounting
1188 for revenues and expenditures and issuance of debt. The director may visit any city, town or
1189 district, inspect the work of its auditor, accountant or other officer having similar duties,
1190 collector, treasurer, or other officer having charge of any financial accounts or records; and
1191 require of them any information considered necessary regarding the procedures used in keeping
1192 the accounts or records, including access to all necessary papers, vouchers, books, records, and
1193 data. The director may require of city, town, or district officials such action as will tend to
1194 produce uniformity of accounting systems and standards through the commonwealth

1195 Section 39. Upon the completion of an audit under section 35, the firm or person selected
1196 by the city, town or district to conduct said audit shall render a report to the chief executive
1197 officer of the city or town, or other board or officer required by charter, or the prudential
1198 committee or commissioners of the district, embodying the results of the findings, with any
1199 suggestions considered advisable for the proper administration of the finances of the city, town,
1200 or district. A copy of the audit report shall be furnished to the director.

1201 Section 40. For the purpose of conducting audits of the accounts of all cities and towns
1202 annually, and of the accounts of each district and regional school district biennially or annually
1203 as determined by the prudential committee, if any, otherwise the commissioners, or the regional
1204 district school committee, the firm or person engaged to conduct such audits shall have access to
1205 all necessary papers, books, and records. All accounts subject to audit by town auditors under
1206 section 53 of chapter 41 shall be subject to audit, and the trustees of any property the principal or
1207 income of which, in whole or in part, was bequeathed or given in trust for public uses for the

1208 benefit of the city or town or any part thereof, or for the benefit of the inhabitants of the city or
1209 town or any part thereof, shall give said firm or person access to their accounts, funds, securities
1210 and evidences of property for the purposes of the audit. Upon the completion of each audit as
1211 aforesaid, a report thereunder shall be made to the mayor and city council in cities, the selectmen
1212 in towns, the prudential committee and commissioners in a district, and the regional district
1213 school committee in a regional school district, and a copy of the same shall be furnished to the
1214 city, town or district clerk, who shall cause the same or a summary of its essential features to be
1215 published at the expense of the city, town or district. A copy of the audit report shall be
1216 furnished to the director of accounts. If embezzlement or other criminal activity is suspected as a
1217 result of audit findings, the foregoing city, town, or district officials shall bring the relevant
1218 information to the attention of the district attorneys and attorney general and give assistance to
1219 any investigation instituted in response.

1220 Commencing with the fiscal year 1987, regional school districts may satisfy the
1221 requirements of the Single Audit Act of 1984, 31 USC Sec. 7502, by causing audits of its records
1222 to be made annually or biennially by an independent auditor to be selected by such regional
1223 school districts to conduct such audits. Such audits shall be made in accordance with federal
1224 government auditing standards.

1225 Section 41. Whenever it appears to the director that a city, town or district has failed to
1226 meet the minimum standards and methods of municipal and district accounting prescribed under
1227 section 38, or to provide the information required under section 43 or other statute, the director
1228 shall notify the city, town or district of the actions necessary to ensure compliance or to provide
1229 the required information. The notice shall contain a statement that failure to comply may result
1230 in the director taking action to ensure compliance, including contracting for any services

1231 necessary or appropriate to do so. If such city or town fails, within a reasonable time, to comply
1232 with the requirements of the director, and continues to fail to comply, the director may contract
1233 on behalf of the city or town for any professional or technical services necessary to meet the
1234 standards or obtain the necessary information. The costs of the services shall be incurred by the
1235 commonwealth, and payment shall be deducted by the state treasurer, pursuant to section 20A of
1236 chapter 58, from any amount distributable or payable by the commonwealth to such city or town.

1237 SECTION 75. Said chapter 44 is hereby further amended by striking out section 42, as
1238 so appearing, and inserting in place thereof the following section:-

1239 Section 42. Whenever a city, town or district causes an audit of its accounts or the
1240 accounts of separate departments to be made by a firm or person of its own selection, the city,
1241 town or district clerk shall immediately, upon the employment of such firm or person, file the
1242 name and address with the director, and such firm or person shall, within 10 days after making
1243 the report of the audit and recommendations to the city, town or district, file a certified copy
1244 thereof with the director.

1245 SECTION 76. Said chapter 44 is hereby further amended by striking out sections 43 and
1246 44, as so appearing, and inserting in place thereof the following 2 sections:-

1247 Section 43. The director shall annually require the auditor or other accounting officer of
1248 each city and town to submit schedules to provide for uniform returns giving detailed statements
1249 of all receipts classified by sources, and all payments classified by objects, for its last fiscal year;
1250 a statement of the public debt showing the purpose for which each item of the debt was created
1251 and the provision made for the payment thereof; and a statement of assets and liabilities at the
1252 close of the fiscal year. The director may prescribe standard forms intended to promote the

1253 systematic accounting of financial transactions and the publication of the same in the city and
1254 town reports. The director shall collect from the proper local authorities such other information
1255 pertaining to municipal affairs as in the director's judgment may be of public interest. All
1256 auditors, accounting officers and other officials and custodians of public money of cities and
1257 towns shall properly complete and promptly return all schedules required of them to the director.
1258 If a city or town fails, within 60 days after a request has been made by the director, to furnish the
1259 information to be collected under this section, the director may obtain the information in
1260 accordance with section 41.

1261 Section 44. The commissioner of revenue may obtain and compile statistics about the
1262 financial affairs of cities and towns and other information of public interest pertaining to
1263 municipal affairs. Such statistics and other information the commissioner deems relevant may be
1264 published and distributed through such means and methods as the commissioner shall choose.
1265 The commissioner may also publish, at such intervals as is considered advisable, the director's
1266 bulletins or special reports on municipal affairs.

1267 SECTION 77. Section 46 of said chapter 44 is hereby repealed.

1268 SECTION 78. Said chapter 44 is hereby further amended by striking out section 46A, as
1269 appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

1270 Section 46A. The director may, if conditions appear to the director to warrant it, review
1271 the accounts and financial transactions and affairs of a city or town, or of any department, board,
1272 commission or officer thereof. For the purpose of conducting the review, the director may visit
1273 any city, town, or district office and require any information the director considers necessary.
1274 Upon the completion of any review, the director may publish a summary of its essential features.

1275 A municipal officer or employee, or a member of a municipal department, board or commission
1276 whose accounts or transactions are being reviewed under this section, shall afford to the director
1277 such assistance as the director may require. Refusal or neglect by such an officer, employee or
1278 member to afford such assistance shall be punished by a fine of not more than 500 dollars or by
1279 imprisonment for not more than 1 year, or both.

1280 SECTION 79. Section 53 of said chapter 44, as so appearing, is hereby amended by
1281 striking out clauses (2) and (3) and inserting in place thereof the following clauses:-

1282 (2) sums not in excess of \$150,000 recovered under the terms of fire or physical damage
1283 insurance policy or received in restitution for damage done to such city, town or district property
1284 may, with the approval of the chief executive officer, be used by the officer or department having
1285 control of the city, town or district property for the restoration or replacement of such property
1286 without specific appropriation during the fiscal year in which they are received or 120 days after
1287 receipt, whichever is later, and (3) sums recovered from pupils in the public schools for loss of or
1288 damage to school books, materials, electronic devices or other learning aids provided by the
1289 school committee, or paid by pupils for materials used in the industrial arts projects, may be used
1290 by the school committee for the restoration or replacement of such books or materials without
1291 specific appropriation.

1292 SECTION 80. Section 53A of said chapter 44, as so appearing, is hereby amended by
1293 inserting after the first sentence the following 2 sentences:-

1294 In the case of grants from the federal government or from the commonwealth, a county or
1295 municipality or agency or instrumentality thereof, upon receipt of an agreement from the grantor
1296 to provide advance payment or reimbursement to the city, town or district, the officer or

1297 department may spend the amount of the advance payment, or the amount to be reimbursed, for
1298 the purposes of the grant, subject to the approvals required by this section. Any advance
1299 payment or reimbursement shall be applied to finance the grant expenditures; provided, however,
1300 that any expenditures outstanding at the close of the fiscal year after the fiscal year in which the
1301 grantor approved the agreement shall be reported by the auditor or accountant of the city, town
1302 or district, or other officer having similar duties, or by the treasurer if there be no such officer, to
1303 the assessors, who shall include the amount so reported in the determination of the next annual
1304 tax rate, unless the city, town or district has otherwise made provision therefor.

1305 SECTION 81. Said chapter 44 is hereby further amended by striking out section 53E½,
1306 as so appearing, and inserting in place thereof the following section:-

1307 Section 53E½. Notwithstanding section 53, a city or town may authorize by by-law or
1308 ordinance the use of 1 or more revolving funds by 1 or more municipal agency, board,
1309 department or office, which shall be accounted for separately from all other monies in the city or
1310 town and to which shall be credited any fees, charges or other receipts from the departmental
1311 programs or activities supported by the revolving fund. Expenditures may be made from such
1312 revolving fund without further appropriation, subject to the provisions of this section; provided,
1313 however, that expenditures shall not be made or liabilities incurred from any such revolving fund
1314 in excess of the balance of the fund nor in excess of the total authorized expenditures from such
1315 fund, nor shall any expenditures be made unless approved in accordance with sections 41, 42, 52
1316 and 56 of chapter 41.

1317 Interest earned on any revolving fund balance shall be treated as general fund revenue of
1318 the city or town. No revolving fund may be established under this section for receipts of a

1319 municipal water or sewer department, a municipal hospital or a cable television access service or
1320 facility, or for receipts reserved by law, or as authorized by law, for expenditure for a particular
1321 purpose. No revolving fund expenditures shall be made for the purpose of paying any wages or
1322 salaries for full time employees unless the revolving fund is also charged for the costs of fringe
1323 benefits associated with the wages or salaries so paid; provided, however, that such prohibition
1324 shall not apply to wages or salaries paid to full or part-time employees who are employed as
1325 drivers providing transportation for public school students; provided further, that only that
1326 portion of a revolving fund which is attributable to transportation fees may be used to pay such
1327 wages or salaries; and provided, further, that any such wages or salaries so paid shall be reported
1328 in the budget submitted for the next fiscal year.

1329 A revolving fund shall be established pursuant to this section by by-law or ordinance.
1330 The by-law or ordinance shall specify for each fund: (1) the programs or activities for which the
1331 revolving fund may be expended; (2) the departmental receipts in connection with those
1332 programs or activities that shall be credited to the revolving fund; (3) the board, department or
1333 officer authorized to expend from such fund; and (4) any reporting or other requirements the city
1334 or town may impose. The establishment of any fund shall be made not later than the beginning
1335 of the fiscal year in which the fund shall begin. Notwithstanding this section, whenever, during
1336 the course of any fiscal year, any new revenue source becomes available for the establishment of
1337 a revolving fund under this section, such a fund may be established in accordance with this
1338 section upon certification by the city auditor, town accountant, or other officer having similar
1339 duties, that the revenue source was not used in computing the most recent tax levy.

1340 The city or town shall, on or before July 1 of each year, vote on the limit on the total
1341 amount that may be expended from each revolving fund established under this section. In any

1342 fiscal year, the limit on the amount that may be spent from a revolving fund may be increased
1343 with the approval of the city council and mayor in a city, or with the approval of the selectmen
1344 and finance committee in a town.

1345 Upon termination of any revolving fund, the balance in the fund at the end of that fiscal
1346 year shall revert to surplus revenue at the close of the fiscal year.

1347 The director of accounts may issue guidelines further regulating revolving funds
1348 established pursuant to this section.

1349 SECTION 82. Section 53F of said chapter 44, as appearing in the 2014 Official Edition,
1350 is hereby amended by striking out the second sentence.

1351 SECTION 83. The second paragraph of said section 53F of said chapter 44, as so
1352 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
1353 following sentence:- Such agreements shall contain such terms and conditions as the treasurer or
1354 collector may deem appropriate to ensure fiscal stability and full disclosure.

1355 SECTION 84. Said section 53F of said chapter 44, as so appearing, is hereby further
1356 amended by striking out the fourth paragraph.

1357 SECTION 84A. Said section 53F of said chapter 44, as so appearing, is hereby further
1358 amended by striking out the sixth paragraph and inserting in place thereof the following
1359 paragraph:- A treasurer or collector who has entered into an agreement pursuant to this section
1360 shall produce an annual report in order to determine whether funds maintained on deposit with a
1361 banking institution have exceeded the amount required by said agreement. Such report shall
1362 identify each banking institution with which such agreement was maintained in the year covered

1363 by the report, and the average daily amount, if any, maintained on deposit with such banking
1364 institution in excess of the amount necessary to fulfill the terms of agreement. A copy of such
1365 report shall be provided to the collector or treasurer, the mayor and city council, the selectmen,
1366 the regional school committee, the prudential committee, if any, otherwise the commissioners, of
1367 the city, town, or district, and a copy of the same shall be furnished to the inspector general.

1368 SECTION 85. Section 53G of said chapter 44, as so appearing, is hereby amended by
1369 inserting after the word “by-law”, in line 8, the following words:- , or by rules promulgated by
1370 any municipal permit or license granting officer or board when implementing authority conferred
1371 under any statute, ordinance or by-law.

1372 SECTION 86. Said chapter 44 is hereby further amended by inserting after section 53G
1373 the following section:-

1374 Section 53G½. Notwithstanding section 53, in a city or town that provides by by-law,
1375 ordinance, rule, regulation or contract for the deposit of cash, bonds, negotiable securities,
1376 sureties or other financial guarantees to secure the performance of any obligation by an applicant
1377 as a condition of a license, permit or other approval or authorization, the monies or other security
1378 received may be deposited in a special account. Such by-law, ordinance, rule or regulation shall
1379 specify: (1) the type of financial guarantees required; (2) the treatment of investment earnings, if
1380 any; (3) the performance required and standards for determining satisfactory completion or
1381 default; (4) the procedures the applicant must follow to obtain a return of the monies or other
1382 security; (5) the use of monies in the account upon default; and (6) any other conditions or rules
1383 as the city or town determines are reasonable to ensure compliance with the obligations. Any
1384 such account shall be established by the municipal treasurer in the municipal treasury and shall

1385 be kept separate and apart from other monies. Monies in the special account may be expended
1386 by the authorized board, commission, department or officer, without further appropriation, to
1387 complete the work or perform the obligations, as provided in the bylaw, ordinance, rule or
1388 regulation. This section shall not apply to deposits or other financial surety received under
1389 section 81U of chapter 41 or other general or special law.

1390 SECTION 87. Said chapter 44 is hereby further amended by striking out section 53I, as
1391 appearing in the 2014 Official Edition, and inserting in place thereof the following 2 sections:-

1392 Section 53I. A city or town, for the celebration of the two hundredth, two hundred and
1393 fiftieth, three hundredth and three hundred and fiftieth anniversary of its settlement or
1394 incorporation, and for the celebration of any semicentennial anniversary occurring thereafter, or
1395 for other special celebrations or events sponsored by the city or town for the benefit, enjoyment
1396 and edification of its residents and visitors, may appropriate money annually during the 5 years
1397 preceding such anniversary or special event. Notwithstanding the provisions of section 53 or any
1398 other general or special law to the contrary, such city or town may establish in its treasury a
1399 special fund in which shall be deposited such sums as may be appropriated by it under this
1400 section, and any and all sums received from the sale of commemorative items, admission charges
1401 or other monies received in connection with the anniversary or special event. Any and all such
1402 sums received by the treasurer shall be kept separate from other moneys, funds or property of
1403 such city or town and the principal and interest thereof may, from time to time upon the
1404 authorization of the mayor or city manager, as the case may be, the board of selectmen or the
1405 majority of any special committee established to plan such celebration or special event, be
1406 expended for the purposes of said celebration or special event in the year of such celebration or
1407 special event and in the year preceding or succeeding the same. Any surplus remaining in said

1408 special fund after such celebration or special event is concluded, shall be transferred by such
1409 treasurer into the treasury of such city or town.

1410 Section 53J. Notwithstanding sections 53 and 53F½, in any city, town or district that
1411 borrows money to pay for improvements for which betterments or special assessments are
1412 assessed, revenues from such betterments and assessments, including interest charged thereon,
1413 shall be reserved for appropriation for the payment of debt issued in connection with such
1414 improvements. Any such revenues received by the treasurer shall be kept separate from all other
1415 monies of such city, town or district. Interest earned on the revenues shall remain with and
1416 become part of such revenues available for appropriation. No appropriations from the revenues
1417 for payments of principal and interest on such debt issue for any fiscal year shall exceed the
1418 same percentage of the principal and interest payment due in such year as the percentage of
1419 project costs for which the betterments or special assessments are assessed. Any surplus
1420 remaining after such debt is repaid shall belong to any enterprise fund established under section
1421 53F½ that the improvement for which the betterments or special assessments are assessed is part
1422 of, or, if no such enterprise fund is established, to the general fund of such city, town or district.

1423 SECTION 88. Section 55 of said chapter 44, as so appearing, is hereby amended by
1424 striking out the fourth sentence and inserting in place thereof the following sentence:-

1425 A treasurer of a city, town, district or regional school district may invest or deposit the
1426 portion of revenue cash as the treasurer shall deem not required to pay expenses until the cash is
1427 available, and all or any part of the proceeds from the issue of bonds or notes, prior to their
1428 application to the payment of liabilities incurred for the purposes for which the bonds or notes
1429 were authorized in: (1) term deposits or certificates of deposit having a maturity date from date

1430 of purchase of up to 3 years; (2) trust companies, national banks, savings banks, banking
1431 companies or cooperative banks; (3) obligations issued or unconditionally guaranteed by the
1432 United States government or any agency thereof, having a maturity from date of purchase of 1
1433 year or less; (4) United States government securities or securities of United States government
1434 agencies purchased under an agreement with a trust company, national bank or banking company
1435 to repurchase at not less than the original purchase price of said securities on a fixed date, not to
1436 exceed 90 days; (5) shares of beneficial interest issued by money market funds registered with
1437 the Securities and Exchange Commission under the Investment Company Act of 1940, as
1438 amended, operated in accordance with Section 270.2a-7 of Title 17 of the Code of Federal
1439 Regulations, that have received the highest possible rating from at least 1 nationally recognized
1440 statistical rating organization and the purchase price of shares of beneficial interest purchased
1441 pursuant to this section shall not include any commission that these companies may charge; or
1442 (6) participation units in a combined investment fund under section 38A of chapter 29; provided,
1443 however, that no temporary notes in anticipation of revenue shall be issued under section 4 as
1444 long as any revenue cash, exclusive of revenue sharing or other revenue cash the use of which is
1445 restricted to purposes other than current maintenance expenses, remains so invested.

1446 SECTION 89. Section 69 of said chapter 44, as so appearing, is hereby amended by
1447 inserting after the word “check”, in lines 1, 4 and 10, in each instance, the following words:- or
1448 electronic funds transfer.

1449 SECTION 90. Said section 69 of said chapter 44, as so appearing, is hereby further
1450 amended by striking out, in lines 8 and 9, the word “commissioner”, and inserting in place
1451 thereof the following words:- city, town or district treasurer.

1452 SECTION 91. Subsection (e) of section 3 of chapter 44B of the General Laws, as so
1453 appearing, is hereby amended by inserting after clause (4) the following paragraph:-

1454 A person claiming an exemption provided under this subsection may apply to the board
1455 of assessors, in writing, on a form approved by the commissioner of revenue, on or before the
1456 deadline for an application for exemption under section 59 of chapter 59. Any person aggrieved
1457 by the decision of the assessors, or by their failure to act, upon such application, may appeal as
1458 provided in sections 64 to 65B, inclusive, of chapter 59. Applications for exemption under this
1459 chapter shall be open for inspection only as provided in section 60 of chapter 59.

1460 SECTION 92. Chapter 54 of the General Laws is hereby amended by inserting after
1461 section 33H the following section:-

1462 Section 33I. (a) The state secretary shall examine all types of electronic poll books and
1463 determine whether such equipment complies with the minimum requirements for such equipment
1464 imposed by regulation promulgated by the state secretary and whether the use of such equipment
1465 would further the efficient administration of elections.

1466 (b) Any person owning or interested in such equipment may submit it to the state
1467 secretary for examination. For the purpose of assistance in examining such new equipment, the
1468 state secretary may, subject to appropriation, employ the services of technical experts.

1469 (c) Any electronic poll book that receives the approval of the state secretary may be used
1470 for conducting elections. Any electronic poll book that does not receive such approval shall not
1471 be adopted for or used at any election. After such equipment has been approved by the state
1472 secretary, any change or improvement in the equipment that does not impair its accuracy,
1473 efficiency or capacity shall not render necessary a reexamination or reapproval of the equipment.

1474 (d) A city or town may vote to use approved electronic poll books by a vote of the board
1475 of selectmen or town council in a town or city council in a city taken at least 60 days before the
1476 first election at which such equipment is to be used. Notification of use of an approved electronic
1477 poll book shall be sent to the state secretary within 5 days after the vote.

1478 (e) The state secretary shall promulgate regulations for the certification process,
1479 standards, including security, and use of electronic poll books at a polling place or early voting
1480 location.

1481 SECTION 93. Section 67 of said chapter 54, as s appearing in the 2014 Official Edition,
1482 , is hereby amended by adding the following sentence:-A community may opt to substitute paper
1483 voting lists for electronic poll books in accordance with section 33I.

1484 SECTION 94. Section 2 of chapter 58 of the General Laws, as so appearing, is hereby
1485 amended by inserting after the word “corporations”, in line 6, the following words:- or research
1486 and development corporations.

1487 SECTION 95. Said chapter 58 is hereby further amended by striking out section 5, as so
1488 appearing, and inserting in place thereof the following section:-

1489 Section 5. The commissioner may give instructions for preparing the notice and bringing
1490 in the lists required by section 29 of chapter 59, and may prescribe forms therefor so arranged
1491 that the statement of the person bringing in a list shall include all assessable property held by
1492 such person. The commissioner may prescribe forms for the lists and statements required therein
1493 relative to property held for literary, temperance, benevolent, charitable or scientific purposes.

1494 SECTION 96. Section 8 of said chapter 58, as so appearing, is hereby amended by
1495 striking out the first and second sentences.

1496 SECTION 97. Section 8C of said chapter 58, as so appearing, is hereby amended by
1497 striking out the first and second sentences and inserting in place thereof the following sentence:-

1498 A city or town may establish, relative to sites or portions of sites that will be used as
1499 affordable housing, as defined in section 1 of chapter 60, or affordable housing and commercial,
1500 an agreement between the city or town and the developer of the sites or portions of sites,
1501 regarding the abatement of up to 75 per cent of the outstanding real estate tax obligations and up
1502 to 100 per cent of the outstanding interest and costs on the sites or portions of sites.

1503 SECTION 98. Said section 8C of said chapter 58, as so appearing, is hereby further
1504 amended by striking out, in line 28, the words “, the commissioner”.

1505 SECTION 99. Said chapter 58 is hereby further amended by striking out sections 13 to
1506 17, inclusive, as so appearing, and inserting in place thereof the following 5 sections:-

1507 Section 13. As used in this section and sections 14 through 17, inclusive, the following
1508 words shall have the following meanings:

1509 “Base year valuation”, for each city and town, the valuation of state-owned land within
1510 the city or town as of January 1, 2017 as determined by the commissioner under this section.

1511 “Base year per-acre land valuation”, for each city and town, the valuation per-acre of
1512 state-owned land as determined by the commissioner during the base year valuation of state-
1513 owned land under this section.

1514 “Fair cash valuation”, for each city and town, the valuation of state-owned land located in
1515 the city or town as of January 1 and used to determine the reimbursement in lieu of taxes under
1516 section 17 for the fiscal year that begins the July 1 of the following year. The fair cash valuation
1517 as of January 1, 2019 shall equal the base year valuation, adjusted by the percentage, if any, by
1518 which such valuation has changed, as determined by the commissioner from the biennial
1519 equalized valuation reported for the city and town under sections 10 through 10C, inclusive, for
1520 January 1, 2018, plus the fair cash valuation of state owned land acquisitions and minus the fair
1521 cash valuation of state-owned land dispositions since the base year valuation. The fair cash
1522 valuation of any state-owned land acquisitions and dispositions within the city or town shall
1523 equal the product of the per-acre land valuation for the city or town times the number of acres of
1524 such state-owned land. Thereafter, the fair cash valuation as of any January 1 shall equal the fair
1525 cash valuation for the preceding January 1, adjusted in the year for which the commissioner is to
1526 establish a valuation under section 14 by the percentage, if any, by which such valuation has
1527 changed, as determined by the commissioner from the biennial equalized valuation for the
1528 preceding January 1, plus the fair cash valuation of state owned land acquisitions and minus the
1529 fair cash valuation of state-owned land dispositions during the preceding calendar year.

1530 “State-owned land” for any January 1, all land owned by the commonwealth and used for
1531 the purposes of a fish hatchery, game preserve or wild life sanctuary, a state military camp
1532 ground, the Soldiers’ Home in Massachusetts, the Soldiers’ Home in Holyoke, a state forest, the
1533 University of Massachusetts, or a public institution under the department of correction, the
1534 department of higher education, the department of mental health, the department of
1535 developmental services, the department of public health, the department of transitional
1536 assistance, or the department of youth services, land owned by the commonwealth known as the

1537 Wachusett Mountain State Reservation and the Mount Greylock State Reservation, Blue Hills
1538 Reservation, and the Middlesex Fells Reservation and of all land owned by the commonwealth
1539 and under the care and control of the department of conservation and recreation and used for
1540 recreational or conservation purposes, except land which at the time of the establishment of the
1541 department was held by the former Metropolitan District Commission; and of all land held by the
1542 department of environmental protection for use as a solid waste disposal facility under sections
1543 18 through 24, inclusive, of chapter 16; and of any land acquired by the low-level radioactive
1544 waste management board pursuant to paragraph (g) of section 23 of chapter 111H. "State-owned
1545 land" shall not include (1) buildings, structures, improvements or other things erected thereon or
1546 affixed thereto, or (2) land which at the time of its acquisition by the commonwealth was exempt
1547 from local taxation, except land under the care and control of the department of fish and game
1548 and used as a game preserve or wildlife sanctuary and which was at the time of its acquisition by
1549 the commonwealth under the care and control of the federal government.

1550 "Per-acre land valuation", for each city and town, the per acre land valuation used to
1551 determine the fair cash valuation of state-owned land acquisitions and dispositions during any
1552 calendar year. The valuation as of January 1, 2019 shall equal the base year per acre land
1553 valuation, adjusted by the percentage, if any, by which such valuation has changed, as
1554 determined by the commissioner from the biennial equalized valuation reported for such city and
1555 town under sections 10 to 10C, inclusive, for January 1, 2018. Thereafter, the valuation shall
1556 equal the per acre land valuation last established, adjusted by the percentage, if any, by which
1557 such valuation has changed, as determined by the commissioner from the biennial equalized
1558 valuation for the January 1 preceding the year for which the commissioner is to establish a
1559 valuation under section 14. The valuation shall be used to determine the fair cash valuation of

1560 state-owned land acquisitions and dispositions for the year in which the commissioner makes
1561 such per-acre land valuation and the succeeding year, and until another such valuation is made.

1562 “Reimbursement percentage”, for each city and town, the fair cash valuation percentage
1563 share of the annual appropriation made for reimbursements in lieu of taxes on state-owned land.
1564 The percentage shall be the fair cash valuation of the state-owned land within the city or town as
1565 of January 1 divided by the total fair cash valuation of all state-owned land as of January 1.

1566 Section 14. In 2019 and every 2 years thereafter, the commissioner, on or before June 1,
1567 shall determine the fair cash valuation of state-owned land located within each city or town
1568 under section 13. To assist in making the determination the commissioner may require oral or
1569 written information from any officer or agent of the commonwealth or of any city or town
1570 therein and from any other inhabitant thereof, and may require such information to be on oath.
1571 Such officers, agents and persons, so far as able, shall furnish the commissioner with the required
1572 information in such form as the commissioner may indicate, within 15 days after being so
1573 requested by the commissioner.

1574 With respect to land held by the division of watershed management in the department of
1575 conservation and recreation for the purposes named in section 5G of chapter 59, the
1576 commissioner shall, by June 1, also determine the fair cash valuation of such land in each city or
1577 town by the same method as provided in section 13 for determining the fair cash valuation of
1578 state-owned land and notify the division of the valuations.

1579 Section 15. Whenever the commonwealth acquires or disposes of land, the commissioner
1580 of the division of capital assets management shall notify the commissioner. The commissioner
1581 shall determine whether the acquisition or disposition is state-owned land as defined in section

1582 13. Land so determined by March 1 shall be included in or removed from the annual statement of
1583 fair cash valuation and reimbursement percentages made by the commissioner under section 16.

1584 Section 16. The commissioner shall annually deliver, to the state treasurer, a statement of
1585 the fair cash valuation reimbursement percentage for each city and town in which state-owned
1586 land is located, and of the amount of money to be paid to each such city and town as determined
1587 by the following section.

1588 Section 17. The treasurer shall annually, reimburse each city and town in which state-
1589 owned land is located, an amount in lieu of taxes upon the reimbursement percentages reported
1590 to the treasurer by the commissioner under the preceding section, determined by multiplying the
1591 percentages by the amount appropriated for such purposes for the fiscal year. No reimbursements
1592 hereunder on account of lands owned by the commonwealth and under the care and control of
1593 the department of conservation and recreation and used for recreational or conservation purposes
1594 shall be made from the Inland Fisheries and Game Fund.

1595 SECTION 100. Section 17A of said chapter 58 is hereby repealed.

1596 SECTION 101. Section 18F of said chapter 58, as appearing in the 2014 Official Edition,
1597 , is hereby amended by striking out, in lines 2 and 3, and in lines 9 and 10, the words “October
1598 first of the fiscal year,” and inserting in place thereof ,in each instance, the following words:-
1599 November 30 of the fiscal year, or during any fiscal year thereafter.

1600 SECTION 102. Said chapter 58 is hereby further amended by striking out section 31, as
1601 so appearing, and inserting in place thereof the following section:-

1602 Section 31. In addition to the forms expressly required by any other provision of law to
1603 be as prescribed or approved by the commissioner, the commissioner may prescribe any other
1604 form considered necessary or convenient for use under any provision of chapters 59 to 65C,
1605 inclusive; provided, that variance from a prescribed form shall not affect the validity of the form
1606 so used, if the form used is in substantial conformity to that so prescribed. In any case where the
1607 commissioner prescribes a form, the form may be completed or maintained electronically.

1608 SECTION 103. Section 2D of chapter 59 of the General Laws, as so appearing, is hereby
1609 amended by inserting after the word “ per cent”, in lines 2 and 41, the following words:-
1610 excluding the value of the land.

1611 SECTION 104. Said section 2D of said chapter 59, as so appearing, is hereby further
1612 amended by striking out, in line 17, the words “occupancy takes”, and inserting in place thereof
1613 the following words:- improvement and issuance of the occupancy permit take.

1614 SECTION 105. Said section 2D of said chapter 59, as so appearing, is hereby further
1615 amended by inserting after the word “improvement”, in line 23, the following words:- , or the
1616 succeeding fiscal year as the case may be.

1617 SECTION 106. Subsection (e) of said section 2D of said chapter 59, as so appearing, is
1618 hereby amended by adding the following sentence:- A property owner aggrieved by the failure of
1619 the assessors to so abate may, within 1 year following the fire or natural disaster, apply to the
1620 assessors for the abatement.

1621 SECTION 107. Section 5 of said chapter 59, as so appearing, is hereby amended by
1622 striking out”, in lines 117 and 122, the word “paragraph” and inserting in place thereof, in each
1623 instance, the word:- sentence.

1624 SECTION 108. Said section 5 of said chapter 59, as so appearing, is hereby further
1625 amended by striking out, , in lines 321 and 322, the words “or a manufacturing corporation” and
1626 inserting in place thereof the words:- , manufacturing corporation or research and development
1627 corporation.

1628 SECTION 109. The second paragraph of clause Eighteenth A of said section 5 of said
1629 chapter 59, as so appearing, is hereby amended by striking out the first sentence and inserting in
1630 place thereof the following sentence:- Any such person may, on or before the deadline for an
1631 application for exemption under section 59, apply to the board of assessors for an exemption of
1632 such real property from taxation during such year; provided, however, that in the case of real
1633 estate owned by a person jointly or as a tenant in common with a person not such person’s
1634 spouse, the exemption shall not exceed that proportion of total valuation which the amount of
1635 such person’s interest in such property bears to the whole tax due.

1636 SECTION 110. Said section 5 of said chapter 59, as so appearing, is hereby further
1637 amended by striking out, in lines 575 to 578, inclusive, the words “value of ten thousand dollars,
1638 in respect to boats, fishing gear and nets owned and actually used by him in the prosecution of
1639 his business if engaged exclusively in commercial fishing” and inserting in place thereof the
1640 following words:- value of \$50,000, in respect to boats, fishing gear and nets, owned and
1641 actually used by the owner in the prosecution of the owner’s business if engaged in commercial
1642 fishing and if no less than 50 per cent of the owner’s income is from commercial fishing.

1643 SECTION 111. The third paragraph of clause Forty-first A of said section 5 of said
1644 chapter 59, as so appearing, is hereby amended by striking out the first sentence and inserting in
1645 place thereof the following sentence:- Any such person may, on or before the deadline for an

1646 application for exemption under section 59, apply to the board of assessors for an exemption of
1647 such real property from taxation during such year; provided, however, that in the case of real
1648 estate owned by a person jointly or as a tenant in common with a person not such person's
1649 spouse, the exemption shall not exceed that proportion of total valuation which the amount of
1650 such person's interest in such property bears to the whole tax due.

1651 SECTION 112. Said section 5 of said chapter 59 is hereby further amended by adding the
1652 following clause:-

1653 Fifty-eighth. Taxes on the value of a parcel of real property which is included within an
1654 executed agreement under section 60B of chapter 40 shall be assessed only on that portion of the
1655 value of the property that is not exempt under that section. This exemption shall be for a term not
1656 longer than the period specified in the executed agreement entered into pursuant to said section
1657 60B of chapter 40. The amount of the exemption under this clause for a parcel of real property
1658 shall be the exemption percentage adopted under said section 60B of chapter 40, multiplied by
1659 the actual assessed valuation of the parcel.

1660 SECTION 113. Section 5C of said chapter 59, as so appearing, is hereby amended by
1661 striking out, in line 6, the word "twenty" and inserting in place thereof the following figure:- 35.

1662 SECTION 114. Said section 5C of said chapter 59, as so appearing, is hereby further
1663 amended by striking out the second paragraph and inserting in place thereof the following
1664 paragraph:-

1665 In those cities and towns in which an exemption is made available hereunder, a taxpayer
1666 aggrieved by the failure to receive such residential exemption may apply for such residential

1667 exemption to the assessors, in writing, on a form approved by the commissioner, on or before the
1668 deadline for an application for exemption under section 59.

1669 SECTION 115. Section 51 of said chapter 59, as so appearing, is hereby amended by
1670 striking out the second paragraph and inserting in place thereof the following paragraph:-

1671 In those cities and towns in which an exemption is made available hereunder, a taxpayer
1672 aggrieved by the failure to receive such commercial exemption may apply for such commercial
1673 exemption to the assessors, in writing, on a form approved by the commissioner, on or before the
1674 deadline for an application for exemption under section 59.

1675 SECTION 116. Section 11 of said chapter 59, as so appearing, is hereby amended by
1676 striking out the first sentence and inserting in place thereof the following sentence:- Taxes on
1677 real estate shall be assessed, in the town where it lies, to the person who is the owner on January
1678 1, and the person appearing of record, in the records of the county, or of the district, if such
1679 county is divided into districts, where the estate lies, as owner on January 1, even though
1680 deceased, shall be held to be the true owner thereof; provided, that whenever the assessors deem
1681 it proper, they may assess taxes upon real estate to the person who is in possession thereof on
1682 January 1, and such person shall thereupon be held to be the true owner thereof for the purposes
1683 of this section; provided, further, that whenever the assessors deem it proper, they may assess
1684 taxes upon any present interest in real estate to the owner of such interest on January 1; and
1685 provided, further, that in cluster developments or planned unit developments, as defined in
1686 section 9 of chapter 40A, the assessment of taxes on the common land, so called, including
1687 cluster development common land held under a conservation restriction pursuant to section 31 of
1688 chapter 184, the beneficial interest in which is owned by the owners of lots or residential units

1689 within the plot, may be included as an additional assessment to each individual lot owner in the
1690 cluster development.

1691 SECTION 117. Said section 11 of said chapter 59, as so appearing, is hereby further
1692 amended by striking out, in line 37, the words “the commissioner shall certify that”.

1693 SECTION 118. Said section 11 of said chapter 59, as so appearing, is hereby further
1694 amended by striking out the third paragraph and inserting in place thereof the following
1695 paragraph:-

1696 Whenever assessors cannot by reasonable diligence ascertain the name of the person
1697 appearing of record, they may assess taxes upon real property to persons unknown.

1698 SECTION 119. Section 23 of said chapter 59, as so appearing, is hereby amended by
1699 striking out, in line 10, the words “of that year”.

1700 SECTION 120. Said chapter 59 is hereby further amended by striking out section 25, as
1701 so appearing, and inserting in place thereof the following section:-

1702 Section 25. The assessors of each city or town shall raise by taxation each year a
1703 reasonable amount of overlay as the commissioner may approve. The overlay account may be
1704 used only for avoiding fractional divisions of the amount to be assessed and for abatements
1705 granted on account of property assessed for any fiscal year. Any balance in the overlay account
1706 in excess of the amount of the warrants remaining to be collected or abated, as certified by the
1707 board of assessors, shall be transferred by the board of assessors upon their own initiative or
1708 within 10 days of a written request by the chief executive officer, with written notice to the chief
1709 executive officer, to a reserve fund to be appropriated for any lawful purpose. Any balance in a

1710 reserve fund at the end of the fiscal year shall be closed out to surplus revenue. This section shall
1711 apply to fire, water and improvement districts.

1712 SECTION 121. Section 39 of said chapter 59, as so appearing, is hereby amended by
1713 striking out the first 4 sentences and inserting in place thereof the following 5 sentences:- The
1714 valuation at which the machinery, poles, wires and underground conduits and wires and pipes of
1715 all telephone companies shall be assessed by the assessors of the respective cities and towns
1716 where such property is subject to taxation shall be determined annually by the commissioner of
1717 revenue, subject to appeal to the appellate tax board, as hereinafter provided. On or before June
1718 15 in each year, the commissioner of revenue shall determine and certify to the owner of such
1719 machinery, poles, wires and underground conduits and wires and pipes, and to the board of
1720 assessors of every city and town where such machinery, poles, wires and underground conduits
1721 and wires and pipes are subject to taxation, the valuation as of January 1 in such year of such
1722 machinery, poles, wires and underground conduits and wires and pipes in said city or town.
1723 Every owner and board of assessors to whom any such valuation shall have been so certified
1724 may, on or before the fifteenth day of July then next ensuing, appeal to the appellate tax board
1725 from such valuation. Every such appeal shall relate to the valuation of the machinery, poles,
1726 wires and underground conduits and wires and pipes of only 1 owner in 1 city or town, and shall
1727 name as appellees the commissioner of revenue and all persons, other than the appellant, to
1728 whom such valuation was required to be certified. Any appellee telephone company or board of
1729 assessors that has not filed its own appeal by July 15 may file an appeal by July 30 or 15 days
1730 after it receives notice of the original appeal against that appellee, whichever is later.

1731 SECTION 122. Section 41 of said chapter 59, as so appearing, is hereby amended by
1732 striking out the first sentence and inserting in place thereof the following 2 sentences:- Every

1733 telephone company owning any property required to be valued by the commissioner under
1734 section 39 shall annually, on or before March 1, make a return to the commissioner signed and
1735 sworn to by its treasurer. The commissioner may, for cause shown, authorize a later filing, but in
1736 no case later than April 1.

1737 SECTION 123. Said chapter 59, is hereby further amended by striking out section 45, as
1738 so appearing, and inserting in place thereof the following section:-

1739 Section 45. Each city or town shall provide, on or before January first, annually, suitable
1740 books for the use of its assessors in the assessment of taxes, which shall contain blank columns
1741 with uniform headings for a valuation list, in the form the commissioner shall, from time to time,
1742 determine.

1743 Any books or records required to be furnished to the assessors, or to be kept or
1744 maintained by them, under this section, or any section of chapters 59 to 60B, inclusive, may be
1745 created, completed or maintained electronically.

1746 SECTION 124. Said chapter 59 is hereby further amended by striking out section 50 , as
1747 so appearing, and inserting in place thereof the following section:-

1748 Section 50. The books or records required by section 45 shall contain a copy of this
1749 section, sections 43, 44, 45 and 46, and the certificates required by law to be signed by the
1750 assessors, with any explanatory notes as the commissioner considers necessary to secure
1751 uniformity of returns under the several headings.

1752 SECTION 125. Section 57 of said chapter 59 , as so appearing, is hereby amended by
1753 striking out the second, third, fourth, fifth and sixth sentences and inserting in place thereof the

1754 following 5 sentences:- If any betterment assessment or apportionment thereof, water rate,
1755 annual sewer use charge and any other charge added to such tax, or more than one-half of the
1756 balance of any such tax as reduced by any abatement, remains unpaid either after November 1 of
1757 the fiscal year in which it is payable, or after the thirtieth day after the date on which the bill for
1758 such tax was mailed after October 1, interest at the rate of 14 per cent per annum, computed from
1759 the due date, shall be paid on so much of the unpaid amount as is in excess of said one-half of
1760 such balance. If the whole or any part of such tax remains unpaid after May 1 of such fiscal year,
1761 in addition to the interest as aforesaid, interest at such rate shall be paid on so much of the
1762 balance of such tax not so paid as does not exceed one half of such tax as reduced by any
1763 abatement and computed from May 1 of such fiscal year. On or before April 1 of such fiscal year
1764 a notice shall be sent out showing the amount of such tax which, if not paid by May 1, shall bear
1765 interest computed from May 1. Bills for taxes assessed under section 75 or section 76 shall be
1766 sent out seasonably upon commitment, and shall be due and payable on the thirtieth day after the
1767 date on which the bill for such tax was mailed for all purposes except the calculation of interest
1768 as provided in this section. Taxes shall bear interest as hereinbefore provided in this section with
1769 respect to real estate and personal property taxes generally; provided, however, that if a bill for
1770 any such taxes is mailed on or after April 1 of the fiscal year to which the tax relates and remains
1771 unpaid after the thirtieth day after the date on which such bill was mailed, interest at the
1772 aforesaid rate, computed from the due date, shall be paid on so much of the tax that remains
1773 unpaid.

1774 SECTION 126. Said chapter 59 is hereby further amended by striking out section 57A ,
1775 as so appearing, and inserting in place thereof the following section:-

1776 Section 57A. In any city or town that accepts this section, notwithstanding sections 23D,
1777 57 or 57C, a notice of preliminary tax or actual tax bill for real estate or personal property taxes,
1778 in an amount not in excess of \$100, shall be due and payable in 1 installment and if unpaid after
1779 the day the first installment of the notice of preliminary tax or actual tax bill for the year is due,
1780 shall be subject to interest at the same rate and from the same date as any delinquent preliminary
1781 or actual tax first installment.

1782 SECTION 127. Section 57B of said chapter 59 is hereby repealed.

1783 SECTION 128. Section 59 of said chapter 59, as appearing in the 2014 Official Edition,
1784 is hereby amended by striking out, in line 2, the words “administrator of the estate of such person
1785 or the executor” and inserting in place thereof the following words:- personal representative of
1786 the estate of such person or the personal representative.

1787 SECTION 129. Said section 59 of said chapter 59, as so appearing, is hereby further
1788 amended by striking out the fourth sentence and inserting in place thereof the following
1789 sentence:- The holder of a mortgage on real estate who has paid not less than one-half of the tax
1790 thereon may, during the last 10 days of the abatement period of the year to which the tax relates,
1791 apply in the manner above set forth for an abatement of such tax provided the person assessed
1792 has not previously applied for abatement of such tax, and thereupon the right of the person
1793 assessed to apply shall cease and determine.

1794 SECTION 130. Said section 59 of said chapter 59, as so appearing, is hereby further
1795 amended by striking out the third paragraph and inserting in place thereof the following
1796 paragraph:-

1797 An application for exemption under clause Seventeenth, Seventeenth C, Seventeenth C½,
1798 Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-
1799 second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-
1800 seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C½, Forty-second, Forty-third,
1801 Fifty-second, Fifty-third, Fifty-sixth and Fifty-seventh of section 5 may be made on or before
1802 April 1 of the year to which the tax relates, or within 3 months after the bill or notice of
1803 assessment was sent, whichever is later.

1804 SECTION 131. Section 59A of said chapter 59, as so appearing, is hereby amended by
1805 striking out, in lines 5 and 6, the words “interest, penalties and payment of real estate tax
1806 obligations”, and inserting in place thereof the following words:- real estate tax obligations,
1807 interest and costs.

1808 SECTION 132. Said section 59A of said chapter 59, as so appearing, is hereby further
1809 amended by striking out, in line 25, the words:- , the commissioner.

1810 SECTION 133. Section 64 of said chapter 59, as so appearing, is hereby amended by
1811 striking out, in line 15, the word “has”, and inserting in place thereof the following words:- ,
1812 including all preliminary and actual installments, has.

1813 SECTION 134. Said section 64 of said chapter 59, as so appearing, is hereby further
1814 amended by striking out, in lines 17 and 25, the word “fifty-seven” and inserting in place thereof
1815 in each instance the following:- 23D, 57 or 57C.

1816 SECTION 135. Section 70A of said chapter 59, as so appearing, is hereby amended by
1817 striking out, in line 30, the words “of the year of such tax”.

1818 SECTION 136. Section 72 of said chapter 59 is hereby repealed.

1819 SECTION 137. Section 81 of said chapter 59, as appearing in the 2014 Official Edition,
1820 is hereby amended by striking out, in line 2, the word “seven” and inserting in place thereof the
1821 following figure:- 30.

1822 SECTION 138. Section 2 of chapter 60 of the General Laws, as so appearing, is hereby
1823 amended by striking out the second paragraph and inserting in place thereof the following
1824 paragraph:-

1825 In cities and towns that accept this paragraph, if the collector is satisfied that an unpaid
1826 tax on land committed to the collector or any of the collector’s predecessors in office for
1827 collection, was assessed on a valuation insufficient to meet the charges or expenses of collection,
1828 or if any other committed tax is unpaid and is less than \$25, the collector may notify the
1829 assessors in writing, on oath, stating why the tax cannot be collected. Upon receipt of the request,
1830 the assessors shall act on the request immediately, and, after due inquiry, may abate the tax and
1831 shall certify the abatement in writing to the collector. The certificate of abatement shall discharge
1832 the collector from further obligation to collect the tax so abated.

1833 SECTION 139. Section 3 of said chapter 60, as so appearing, is hereby amended by
1834 striking out the first sentence and inserting in place thereof the following sentence:- The collector
1835 shall forthwith, after receiving a tax list and warrant, send notice to each person assessed,
1836 resident or non-resident, of the amount of the person’s tax; if mailed, it shall be postpaid and
1837 directed to the assessed person at the person’s residential address on January 1 if known, or the
1838 address of the real estate or personal property to which the tax relates, unless the person shall
1839 otherwise direct the collector, in writing, in time and manner as the collector may require.

1840 SECTION 140. Section 3A of said chapter 60, as so appearing, is hereby amended by
1841 striking out, in lines 62 and 63, the word “subsection (a)” and inserting in place thereof the
1842 following word:- subsection (b).

1843 SECTION 141. Section 3B of said chapter 60 is hereby repealed.

1844 SECTION 142. Section 3C of said chapter 60, as appearing in the 2014 Official Edition,
1845 is hereby amended by inserting after the word “and”, in line 9, the following word:- vote.

1846 SECTION 143. Section 3C of said chapter 60, as so appearing, is hereby further
1847 amended by striking out, in line 12, the word “and” and inserting in place thereof the following
1848 word:- or.

1849 SECTION 144. The second paragraph of said section 3C of said chapter 60, as so
1850 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
1851 following sentence:- In any city or town establishing a scholarship fund or educational fund,
1852 there shall be a scholarship committee or educational fund committee to consist of the
1853 superintendent of the city or town schools or designee thereof, and no fewer than 4 residents of
1854 the city or town appointed by the mayor or board of selectmen to a term of 3 years.

1855 SECTION 145. Said section 3C of said chapter 60, as so appearing, is hereby further
1856 amended by striking out the fourth paragraph and inserting in place thereof the following
1857 paragraph:-

1858 The scholarship committee may distribute financial aid, or the educational committee
1859 may distribute supplemental educational funds for the school, from both interest and principal of
1860 the fund, without further appropriation. The scholarship committee or education committee shall

1861 establish a procedure for determining at least on an annual basis the amounts or percentage of the
1862 funds that shall be authorized for distribution and for notifying the investing officer or agency so
1863 that the funds may be made available in a timely manner and with a minimum of penalties.

1864 SECTION 146. Said chapter 60 is hereby further amended by striking out section 6 , as
1865 so appearing, and inserting in place thereof the following section:-

1866 Section 6. The collector shall make and keep the book, or an electronically prepared
1867 record, containing the tax list committed to the collector, and against the name of every person
1868 assessed for a tax, shall make entries showing the disposition thereof, whether reassessed, abated
1869 or paid, and the date of such disposition.

1870 SECTION 147. Section 50 of said chapter 60, as so appearing, is hereby amended by
1871 striking out the fifth and sixth sentences.

1872 SECTION 148. Said chapter 60 is hereby further amended by striking out section 57A,
1873 as so appearing, and inserting in place thereof the following section:-

1874 Section 57A. If any check or electronic funds transfer in payment of any tax, interest,
1875 penalty, fee or other charge imposed under chapters 59 to 61A, inclusive, or chapter 80 or for
1876 any other municipal service rendered is not duly paid there may, in addition to any other
1877 penalties provided by law, be paid as a penalty by the person who tendered such check or
1878 electronic funds transfer, upon notice and demand by the city or town tax collector, in the same
1879 manner as the tax or other amount to which the check or electronic funds transfer relates, an
1880 amount equal to 1 per cent of the amount of such check or electronic funds transfer; provided,
1881 however, that if the amount of such check or electronic funds transfer is less than \$2,500, the
1882 penalty under this section shall be \$25. Any person upon whom such a penalty is imposed may

1883 appeal to the city or town tax collector who shall abate the same if he or she determines that such
1884 person tendered such check or electronic funds transfer in good faith and with reasonable cause
1885 to believe that it would be paid.

1886 SECTION 149. Section 77 of said chapter 60, as so appearing, is hereby amended by
1887 striking out the second paragraph and inserting in place thereof the following paragraph:-

1888 Before foreclosure so much of the provisions of any covenant or agreement running with
1889 the land as calls for the payment of money by the owner thereof shall not be enforceable against
1890 a city or town which is the owner of record of the land under a tax title or taking, except during
1891 any period in which the city or town directly or indirectly in any capacity accepts or receives the
1892 benefit of such covenant or agreement or of any right or privilege created or affected thereby.

1893 SECTION 150. Section 81A of said chapter 60, as so appearing, is hereby amended by
1894 striking out the third, fourth, fifth and sixth paragraphs and inserting in place thereof the
1895 following paragraph:-

1896 If at the expiration of the 30-day period, the inspector of buildings is of the opinion that
1897 action has not been initiated to correct the conditions described in the notice, the inspector shall
1898 immediately make an affidavit, under penalties of perjury, that the buildings on the land have
1899 been found to be abandoned property. The affidavit shall include therein the facts and
1900 circumstances which formed the basis of the inspector's findings, and a copy of the notice served
1901 on the record owner, or if service was by publication, an account of the steps taken to locate the
1902 record owner and a copy of the published notice. The affidavit shall be submitted to the treasurer
1903 and, when recorded at the registry of deeds for the district wherein the land lies, shall be prima
1904 facie evidence of such facts.

1905 SECTION 151. Section 95 of said chapter 60, as so appearing, is hereby amended by
1906 striking out the third sentence and inserting in place thereof the following sentence:- Upon filing
1907 for record or registration a statement under section 37A that a sale or taking cannot be legally
1908 made, the collector shall transmit a copy of the recorded statement to the city auditor, town
1909 accountant or officer having similar duties, who shall record the taxes that are the subject of the
1910 statement as taxes in litigation, and the collector shall be credited with those taxes until the time
1911 the collector must sell or take the land under that section.

1912 SECTION 152. Said chapter 60 is hereby further amended by striking out section 105, as
1913 so appearing, and inserting in place thereof the following section:-

1914 Section 105. Forms to be used in proceedings for the collection of taxes under this
1915 chapter and chapter 59 and of all assessments which the collector is authorized or required by
1916 law to collect shall be as prescribed by the commissioner. In any case where the commissioner
1917 prescribes a form, the form may be completed or maintained electronically.

1918 SECTION 153. Section 1 of chapter 60A of the General Laws, as so appearing, is hereby
1919 amended by striking out the sixth paragraph and inserting in place thereof the following 2
1920 paragraphs:-

1921 The excise imposed by this section shall not apply to motor vehicles leased for a full
1922 calendar year to a charitable organization when such vehicle is owned and registered by a lessor
1923 engaged in the business of leasing motor vehicles. The term “charitable organization”, as used in
1924 this section, shall mean an organization, other than a degree granting or diploma awarding
1925 educational institution, whose personal property is exempt from taxation under clause Third of
1926 section 5 of chapter 59.

1927 In any city or town that accepts this paragraph, the excise tax imposed by this section
1928 shall not apply to a motor vehicle owned and registered by or leased to a former prisoner of war
1929 defined as any regularly appointed, enrolled, enlisted, or inducted member of the military forces
1930 of the United States who was captured, separated and incarcerated by an enemy of the United
1931 States during an armed conflict, or to a motor vehicle owned and registered by or leased to the
1932 surviving spouse of a deceased former prisoner of war, until such time as the surviving spouse
1933 remarries or fails to renew the registration.

1934 SECTION 154. Section 2A of said chapter 60A, as so appearing, is hereby amended by
1935 striking out, in line 18, the words “and by the joint committee on taxation”.

1936 SECTION 155. Section 4 of chapter 64J of the General Laws, as so appearing, is hereby
1937 amended by inserting after the word “in”, in line 4, the following words:- or due to.

1938 SECTION 156. Section 13 of said chapter 64J, as so appearing, is hereby amended by
1939 striking out the first sentence and inserting in place thereof the following sentence:- The
1940 provisions of this chapter relative to the imposition, payment, collection and distribution of an
1941 excise tax on the sale or use of aircraft fuel shall apply after acceptance by a city or town (i) in
1942 which an airport is located if accepted and in effect before December 31, 1987, and (ii) that owns
1943 an airport, wherever located.

1944 SECTION 157. Said section 13 of said chapter 64J, as so appearing, is hereby further
1945 amended by adding the following sentence:- A city or town in which an airport it does not own is
1946 located and in which this chapter took effect after December 30, 1987 shall be deemed to have
1947 revoked its acceptance as of December 31, 2015.

1948 SECTION 158. Section 6 of chapter 70B of the General Laws, as so appearing, is hereby
1949 amended by striking out, in line 72 the words “in section 7” and inserting in place thereof the
1950 following words:- by the director of accounts under section 38.

1951 SECTION 159. Section 14D of chapter 71 of the General Laws, as so appearing, is
1952 hereby amended by inserting after the word “school”, in line 9, the following word:- committee.

1953 SECTION 160. Section 16 of said chapter 71, as so appearing, is hereby amended by
1954 striking out, in lines 53 and 54, the words “division of local services in the department of
1955 revenue” and inserting in place thereof the following words:- by the director of accounts under
1956 section 38 of chapter 44.

1957 SECTION 161. Section 16C of said chapter 71, as so appearing, is hereby amended by
1958 inserting after the word “transportation”, in line 7, the following words:- , subject to
1959 appropriation.

1960 SECTION 162. Said chapter 71 is hereby further amended by striking out section 16E,
1961 as so appearing, and inserting in place thereof the following section:-

1962 Section 16E. A regional school district shall be considered a district for purposes of
1963 conducting periodic audits under sections 35, 38, 39, 40, 41 and 42 of chapter 44. Upon the
1964 completion of each audit, a copy shall be sent to the chief executive officer and the school
1965 committee of each city or town that is a member of the district. The cost of each audit shall be
1966 apportioned among the several cities and towns that are members of the district in the same
1967 manner as the annual expenses of the district.

1968 SECTION 163. Section 16G½ of said chapter 71, as so appearing, is hereby amended by
1969 striking out after the word “the”, in line 8, the words “director of accounts” and inserting in place
1970 thereof the following words:- commissioner of elementary and secondary education.

1971 SECTION 164. Said section 16G½ of said chapter 71, as so appearing, is hereby
1972 amended by striking out, in line 25, the words “director of accounts” and inserting in place
1973 thereof the following words:- commissioner of elementary and secondary education.

1974 SECTION 165. Said chapter 71 is hereby further amended by striking out section 26A,
1975 as so appearing, and inserting in place thereof the following section:-

1976 Section 26A. If the school committee of a city, town or regional school district
1977 determines that sufficient need exists therein for extended school services for children, the school
1978 committee, subject to section 26B, may establish and maintain such services.

1979 SECTION 166. Section 26B of said chapter 71, as so appearing, is hereby amended by
1980 striking out, in lines 3 to 5, inclusive, the words “in such town upon approval of the city council
1981 or selectmen, it shall submit in writing a plan of said services to the commissioner of” and
1982 inserting in place thereof the following words:- , it shall submit in writing a plan of said services
1983 to the commissioner of elementary and secondary.

1984 SECTION 167. Said chapter 71 is hereby further amended by striking out section 26C ,
1985 as so appearing, and inserting in place thereof the following section:-

1986 Section 26C. The commonwealth and the school committee may accept funds from the
1987 federal government for the purposes of sections 26A to 26F, inclusive. The school committee
1988 may receive contributions in the form of money, material, quarters or services for the purposes of

1989 the sections from organizations, employers and other individuals. The contributions received in
1990 the form of money, together with fees from parents and any allotments received from the federal
1991 government for said purposes, shall be deposited with the treasurer of such city, town or regional
1992 school district and held as a separate account and expended by said school committee without
1993 appropriation, notwithstanding section 53 of chapter 44.

1994 SECTION 168. Section 71C of said chapter 71, as so appearing, is hereby amended by
1995 striking out, in line 6, the words “three thousand dollars” and inserting in place thereof the
1996 following figure:- \$10,000.

1997 SECTION 169. Said chapter 71 is hereby further amended by striking out section 71E ,
1998 as so appearing, and inserting in place thereof the following section:

1999 Section 71E. In any city, town or regional school district that accepts this section, all
2000 monies received by the school committee in connection with the conduct of adult education and
2001 continuing education programs, including, but not limited to: (1) adult physical fitness programs
2002 conducted under section 71B; (2) summer school programs and enrichment programs, authorized
2003 by the school committee and in connection with the use of school property under section 71; and
2004 (3) including parking fees, shall be deposited with the treasurer of the city, town or regional
2005 school district and held as separate accounts. The receipts held in such a separate account may be
2006 expended by the school committee without further appropriation for the purposes of the program
2007 or programs from which the receipts held in such account were derived or, in the case of the use
2008 of school property account, for expenses incurred in making school property available for such
2009 use, notwithstanding section 53 of chapter 44.

2010 A city, town or regional school district may appropriate funds for the conduct of any such
2011 program or for expenses incurred in making school property available for such use, which funds
2012 shall be expended by the school committee in addition to funds provided from other sources.

2013 Acceptance in a city or town shall be in the manner provided in section 4 of chapter 4 and
2014 in a regional school district by vote of the regional school committee. In a city, town or regional
2015 school district that accepts this paragraph, said city, town or district may rescind its original
2016 acceptance every third year thereafter.

2017 SECTION 170. Section 14B of chapter 74 of the General Laws, as so appearing, is
2018 hereby amended by striking out the first and second sentences and inserting in place thereof the
2019 following sentences: -

2020 In any city or town that accepts this section in the manner provided in section 4 of
2021 chapter 4 or in a regional school district that accepts it as provided in this section, any income
2022 received from the purchase and sale of products produced in the culinary arts subject area of the
2023 home economics program, or any other vocational-technical program conducted in any public
2024 vocational-technical high school shall be deposited in a special fund by the school committee in
2025 any banking institution in the commonwealth. Expenditures may be made from said fund by the
2026 school committee for purposes needed for the culinary arts subject area or in the case of a fund
2027 established for any other program, such funds may be expended for the purposes of such
2028 program area without further appropriation, notwithstanding section 53 of chapter 44; provided,
2029 however, that said special funds shall not be used to pay the salary of any employee.

2030 SECTION 171. Chapter 80 of the General laws is hereby amended by striking out section
2031 13, as so appearing, and inserting in place thereof the following section:-

2032 Section 13. Assessments made by a board of the commonwealth under this chapter shall
2033 bear interest at 1 rate of 5 per cent per annum or, at the election of the board at a rate up to 2 per
2034 cent above the rate of interest chargeable to the body politic on behalf of which the assessment
2035 was made, for the betterment project to which the assessments relate, from the thirtieth day after
2036 the date the notice of such assessments was sent by the collector. All other assessments made
2037 under this chapter shall bear interest at 1 rate of 5 per cent per annum or, at the election of the
2038 city, town or district at a rate up to 2 per cent above the rate of interest chargeable to the city,
2039 town or district for the betterment project to which the assessments relate, from the thirtieth day
2040 after the date the notice of such assessments was sent by the collector. The assessors shall add
2041 each year to the annual tax assessed with respect to each parcel of land all assessments,
2042 constituting liens thereon, which have been committed to the collector prior to January second of
2043 such year and which have not been apportioned as hereinafter provided, remaining unpaid, as
2044 certified to them by the collector, when the valuation list is completed, with interest to the date
2045 when interest on taxes becomes due and payable. At any time before the completion by the
2046 assessors of the valuation list for the year in which such assessments will first appear on the
2047 annual tax bill, the board of assessors may, and at the request of the owner of the land assessed
2048 shall, apportion all assessments or unpaid balances thereof made under this chapter into such
2049 number of equal portions, not exceeding 20, as is determined by said board or as is requested by
2050 the owner, as the case may be, but no one of such portions shall be less than 5 dollars; provided,
2051 that, if an original assessment exceeds \$100 and has been placed upon the annual tax bill, or has
2052 been apportioned into a number of portions less than 20 and the first portion has been placed
2053 upon an annual tax bill, the board of assessors may in its discretion, upon a request for the
2054 apportionment of such assessment into 20 portions made by the owner prior to a sale or taking of

2055 the land for the non-payment of such assessment or portion and upon payment of any necessary
2056 intervening charges and fees and such portions of such assessment as would have become due
2057 and payable if the request for apportionment had been seasonably made, apportion or reapportion
2058 the said assessment as aforesaid, and if any other tax or assessment constituting a lien upon the
2059 parcel to which the assessment so apportioned or reapportioned relates remains unpaid after such
2060 apportionment or reapportionment, the collector may institute proceedings anew for the sale or
2061 taking of such parcel at any time prior to the expiration of the lien or of a period of 20 days after
2062 such apportionment or reapportionment, whichever is the later. In any case in which an
2063 assessment relates to a state-funded project, the apportionment or reapportionment described
2064 herein shall be undertaken in accordance with the terms aforesaid by the board on whose behalf
2065 the assessment was made; provided, however, that the apportionment shall be made of said
2066 assessments or unpaid balances together with any interest due thereon. The assessors shall add
2067 one of said portions, with interest on the amount remaining unpaid from 30 days after the date
2068 the notice of the original assessment was sent by the collector to the date when interest on taxes
2069 becomes due and payable, to the first annual tax upon the land and shall add to the annual tax for
2070 each year thereafter 1 of said portions and 1 year's interest on the amount of the assessment
2071 remaining unpaid until all such portions shall have been so added; all assessments and
2072 apportioned parts thereof, and interest thereon as herein provided, which have been added to the
2073 annual tax on any parcel of land shall be included in the annual tax bill thereon. After an
2074 assessment or a portion thereof has been placed on the annual tax bill, the total amount of said
2075 bill shall be subject to interest under and in accordance with the provisions of section 57 or
2076 section 57C of chapter 59.

2077 Notwithstanding the foregoing, or any general or special law to the contrary, a city, town
2078 or district may elect to: (1) apportion any assessments, or the unpaid balances of such
2079 assessments, into annual portions equal to the number of years for which bonds are issued for the
2080 project for which the assessments are made; (2) structure the portions so that the amount payable
2081 each year for assessment principal and interest combined are as nearly equal as practicable or, in
2082 the alternative, provides for a more rapid amortization of the assessment principal amount where
2083 the debt service on the bonds issued for the project is so structured; or (3) make the annual
2084 portion so structured payable in the same number of preliminary and actual installments as the
2085 real estate tax in the city, town or district, with each installment equal in amount and due at the
2086 same time as each installment of the tax.

2087 Notwithstanding a prior apportionment, the assessors, upon written application of the
2088 owner of the land assessed, shall order that the full amount, or any portion thereof, remaining
2089 unpaid of any assessment be payable forthwith and shall commit said amount, together with
2090 interest thereon from 30 days after the date the notice of the original assessment was sent if no
2091 portion has been added to a tax levy, or if a portion has been added to a tax levy, then with
2092 interest from October 1 of the year to which the last portion has been added, with their warrant
2093 therefor, to the collector for collection. If a part of a prior apportioned assessment is ordered to
2094 be payable forthwith, the payments shall be credited to the terminal or final years so as to reduce
2095 the period of payment.

2096 SECTION 172. Section 16A of chapter 83 of the General Laws, as so appearing, is
2097 hereby amended by inserting after the word “deeds”, in line 4, the following words:- , and files a
2098 copy of said certificate with the collector of taxes of the city or town in which the lien hereinafter
2099 mentioned is to take effect.

2100 SECTION 173. Section 1 of chapter 90C of the General Laws, as so appearing, is hereby
2101 amended by striking out the definition of “Audit sheet” and inserting in place thereof the
2102 following definition:-

2103 “Audit sheet”, a list of unique numbers assigned to the citations in a particular citation
2104 book or books, or in electronic format, and in such form as the registrar shall determine.

2105 SECTION 174. Said section 1 of said chapter 90C, as so appearing, is hereby further
2106 amended by striking out the definition of “Citation” and inserting in place thereof the following
2107 definition:-

2108 “Citation”, a notice, whether issued in handwritten form from a citation book or issued
2109 electronically and then printed on paper, upon which a police officer shall record an occurrence
2110 involving all automobile law violations by the person cited. Each citation shall be numbered and
2111 shall be in such form and such parts as determined jointly by the administrative justice of the
2112 district court department and the registrar.

2113 SECTION 175. Said section 1 of said chapter 90C, as so appearing, is hereby further
2114 amended by inserting after the word “town” , in line 60, the following words:- , or his or her
2115 designee.

2116 SECTION 176. Said section 1 of said chapter 90C, as so appearing, is hereby further
2117 amended by striking out, in lines 61 and 62, inclusive, the words “chairman of the Massachusetts
2118 Department of Transportation” and inserting in place thereof the words:- secretary of the
2119 Massachusetts Department of Transportation or his or her designee.

2120 SECTION 177. The first paragraph of section 2 of said chapter 90C, as so appearing, is
2121 hereby amended by adding the following 2 sentences:- The executive office of public safety and
2122 security shall promulgate rules and regulations establishing the standards required by this section
2123 for the issuance of electronic citations, including the proper equipment to be maintained by each
2124 department. In lieu of issuing citation books or in addition thereto, each police chief whose
2125 department issues citations electronically may grant authority to do so to each police officer of
2126 his or her department who has been trained pursuant to the regulations promulgated pursuant to
2127 this section.

2128 SECTION 178. Said section 2 of said chapter 90C, as so appearing, is hereby further
2129 amended by striking out, in line 66, the words “by said police officer and by the violator” and
2130 inserting in place thereof the following words:- , manually or electronically, by said police
2131 officer.

2132 SECTION 179. The fourth paragraph of said section 2 of said chapter 90C, as so
2133 appearing, is hereby amended by striking out the fourth sentence.

2134 SECTION 180. Said section 2 of said chapter 90C, as so appearing, is hereby further
2135 amended by inserting after the word “him”, in line 96, the following words:- and except further
2136 that if a citation has been issued electronically, an electronic record shall be made and delivered
2137 to the police chief.

2138 SECTION 181. Said section 2 of said chapter 90C, as so appearing, is hereby further
2139 amended by inserting after the word “citation”, in line 104, the following words:- ,or if issued
2140 electronically, shall retain the police department report of the issuance.

2141 SECTION 182. Said section 2 of said chapter 90C, as so appearing, is hereby further
2142 amended by inserting after the word “citations”, in line 106, the following words:- issued from a
2143 citation book.

2144 SECTION 183. Said section 2 of said chapter 90C, as so appearing, is hereby further
2145 amended by inserting after the word “registrar”, in line 108, the following words:- , or in the case
2146 of citations issued electronically alleging 1 or more civil motor vehicle infractions, shall ensure
2147 that such citations are electronically forwarded as required.

2148 SECTION 184. Said section 2 of said chapter 90C, as so appearing, is hereby further
2149 amended by inserting after the word “copies”, in line 110, the following words:- or electronic
2150 records.

2151 SECTION 185. Said section 2 of said chapter 90C, as so appearing, is hereby further
2152 amended by inserting after the word “citation”, in line 121, the following words:- issued from a
2153 citation book.

2154 SECTION 186. The last paragraph of said section 2 of said chapter 90C, as so appearing,
2155 is hereby amended by adding the following sentence:- If any record of a citation issued
2156 electronically is spoiled, mutilated or voided, the record of such electronic citation, to the extent
2157 it can be recovered, shall be endorsed with a full explanation thereof by the police officer
2158 voiding such electronic citation and it shall be forwarded to the registrar in a manner approved
2159 by him and the officer shall be prepared to account for the void in an electronic audit trail.

2160 SECTION 187. Section 3 of said chapter 90C, as so appearing, is hereby amended by
2161 striking out, in line 37, the words “the back of.”

2162 SECTION 188. Said section 3 of said chapter 90C, as so appearing, is hereby further
2163 amended by striking out, in line 245, the word “and” and inserting in place thereof the following
2164 words:- , in a format acceptable to the district court, and.

2165 SECTION 189. The second paragraph of Section 4 of said chapter 90C, as so appearing,
2166 is hereby amended by inserting after the second sentence the following sentence:- If an arrest is
2167 made and the citation is issued electronically, such notation of arrest shall be made on the printed
2168 copy and on any additional printed copies provided to the court and shall be made on the
2169 electronic record of the citation as agreed upon by the administrative justice of the district court
2170 and the registrar.

2171 SECTION 190. Section 27A of chapter 111 of the General Laws, as so appearing, is
2172 hereby amended by striking out, in line 1, the word “each” and inserting in place thereof the
2173 following words:- their respective boards of health and, in a city having a Plan E charter by the
2174 affirmative vote of a majority of all members of the city council, in other cities by a vote of the
2175 city council and approval of the mayor, and in a town by a vote of the board of selectmen.

2176 SECTION 191. Section 27B of said chapter 111 as so appearing, is hereby amended by
2177 striking out, in line 5, the words “vote of a town at a regular annual town meeting” and inserting
2178 in place thereof the following words:- a vote of the board of selectmen.

2179 SECTION 192. Said section 27B of said chapter 111, as so appearing, is hereby further
2180 amended by striking out, in line 32, the words “at a town meeting” and inserting in place thereof
2181 the following:- by vote of the board of selectmen.

2182 SECTION 193. Section 22 of chapter 121B of the General Laws is hereby repealed.

2183 SECTION 194. Section 24 of said chapter 121B, as appearing in the 2014 Official
2184 Edition, is hereby amended by striking out, in lines 9 to 12, inclusive, the words “, without first
2185 obtaining a finding of financial feasibility from the emergency finance board described in section
2186 twenty-two, or the commission authorized to succeed to the function of said board under said
2187 section.”.

2188 SECTION 195. Section 3 of chapter 121C of the General Laws, as so appearing, is
2189 hereby amended by striking out, in lines 8 and 9, the words “a town at an annual town meeting or
2190 a special town meeting called for the purpose” and inserting in place thereof the following
2191 words:- by the board of selectmen in a town.

2192 SECTION 196. Section 11 of said chapter 121C, as so appearing, is hereby amended by
2193 striking out the third sentence.

2194 SECTION 197. Section 3A of chapter 139 of the General Laws, as so appearing, is
2195 hereby amended by striking out, in line 21, the words “for two years from the first day of
2196 October” and inserting in place thereof the following words:- , unless dissolved by payment or
2197 abatement, until such debt has been added to or committed as a tax pursuant to this section, and
2198 thereafter, unless so dissolved, shall continue as provided in section 37 of chapter 60; provided,
2199 however, that if any such debt is not added to or committed as a tax pursuant to this section for
2200 the next fiscal year commencing after the filing of the statement, then the lien shall terminate on
2201 October 1 of the third year.

2202 SECTION 198. Subsection (2) of section 44A of chapter 149 of the General Laws, as
2203 amended by chapter 10 of the acts of 2015, is hereby further amended by striking out paragraphs
2204 (A) and (B) and inserting in place thereof the following two paragraphs:-

2205 (A) Every contract or procurement for the construction, reconstruction, installation,
2206 demolition, maintenance or repair of a building by a public agency estimated to cost less than
2207 \$10,000 shall be obtained through the exercise of sound business practices as defined in section 2
2208 of chapter 30B. The public agency shall make and keep a record of each procurement that, at a
2209 minimum, shall include the name and address of the person from whom the services were
2210 procured. A public agency that utilizes a vendor on a statewide contract procured through the
2211 operational services division of the commonwealth, or a blanket contract procured by the public
2212 agency pursuant to this subsection, shall be deemed to have obtained the contract through sound
2213 business practices.

2214 (B) Every contract for the construction, reconstruction, installation, demolition,
2215 maintenance or repair of any building estimated to cost not less than \$10,000 but not more than
2216 \$50,000 shall be awarded to the responsible person offering to perform the contract at the lowest
2217 price. The public agency shall make public notification of the contract and shall seek written
2218 responses from no fewer than 3 persons who customarily perform such work. The solicitation
2219 shall include a scope-of-work statement that defines the work to be performed and provides
2220 potential responders with sufficient information regarding the objectives and requirements of the
2221 public agency and the time period within which the work shall be completed. The public agency
2222 shall record the names and addresses of all persons from whom written responses were sought,
2223 the names of the persons submitting written responses and the date and amount of each written
2224 response. A public agency may utilize a vendor list established through a statewide contract
2225 procured through the operational services division to identify 1 or more of the persons from
2226 whom it will seek written responses for purposes of this paragraph. A public agency may also
2227 procure a blanket contract to establish a listing of vendors in certain defined categories of work

2228 that are under contract to provide services for multiple individual tasks of not more than \$50,000
2229 each, and from whom written responses will be sought. Any such blanket contract procured by
2230 the awarding authority shall be procured pursuant to either section 39M of chapter 30 or sections
2231 44A to 44J, inclusive, of chapter 149 which are applicable to projects over \$50,000. For
2232 purposes of this paragraph, the term “public notification” shall include, but not be limited to,
2233 posting at least 2 weeks before the time specified in the notification for the receipt of responses,
2234 the contract and scope-of-work statement: (1) on the website of the public agency, (2) on the
2235 COMMBUYS system administered by the operational services division, (3) in the central
2236 register published pursuant to section 20A of chapter 9 and (4) in a conspicuous place in or near
2237 the primary office of the public agency; provided, however, that if the public agency obtains a
2238 minimum of 2 written responses from a vendor list established through a blanket contract or a
2239 statewide contract procured through the operational services division, and the lowest of those
2240 written responses is deemed acceptable to the public agency, public notification is not required.

2241 SECTION 199. Said section 44A of said chapter 149, as appearing in the 2014 Official
2242 Edition, is hereby further amended by striking out, in line 75, the words “not less than \$25,000”
2243 and inserting in place thereof the following words:- more than \$50,000.

2244 SECTION 200. Said section 44A of said chapter 149, as so appearing, is hereby further
2245 amended by striking out, in line 76, the figure “\$100,000” and inserting in place thereof the
2246 following figure:- \$150,000

2247 SECTION 201. Said section 44A of said chapter 149, as so appearing, is hereby further
2248 amended by striking out, in line 87, the figure “\$100,000” and inserting in place thereof the
2249 following figure:- \$150,000

2250 SECTION 203. Section 44F of said chapter 149, as appearing in the 2014 Official
2251 Edition, is hereby amended by striking out, in line 6, the figure “\$20,000” and inserting in place
2252 thereof the following figure:- \$25,000

2253 SECTION 204. Said section 44F of said chapter 149, as so appearing , is hereby further
2254 amended by striking out, in line 42, the words “ten thousand dollars” and inserting in place
2255 thereof the following figure :- \$25,000.

2256 SECTION 205. Subsection (1) of section 44J of said chapter 149, as so appearing, is
2257 hereby amended by inserting after the word “project”, in line 16, the following words:- , and on
2258 the COMMBUYS system administered by the operational services division.

2259 SECTION 206. Chapter 217 of the General Laws is hereby amended by inserting after
2260 section 16 the following section:-

2261 Section 16A. The register in each county shall, upon the request in writing of the board of
2262 assessors of any city or town in the register’s county, furnish the board with copies of petitions,
2263 formal and informal, pursuant to sections 3-301 and 3-402 of chapter 190B, for probate of will,
2264 for appointment of personal representative and for the adjudication of intestacy, filed in the
2265 county registry in relation to decedents whose domicile, as stated in the petition, was in the city
2266 or town of the board.

2267 The register may furnish the board with a list of such petitions that shall contain: (1) the
2268 name of decedent; (2) decedent’s date of death; (3) street address and city or town of decedent as
2269 stated on the petition; (4) filing date of petition; and (5) docket number.

2270 SECTION 207. Section 1 of chapter 74 of the acts of 1945, as amended by chapter 149
2271 of the acts of 2004, is hereby further amended by striking out the first sentence and inserting in
2272 place thereof the following sentence:-

2273 For purposes of this act, the term “board” shall mean the municipal finance oversight
2274 board, as defined in section 1 of chapter 44A of the General Laws.

2275 SECTION 208. Section 2 of said chapter 74 is hereby amended by striking out the first
2276 and second sentences and inserting in place thereof the following 2 sentences:-

2277 Any county, except Suffolk or Nantucket, if authorized by the county commissioners or
2278 any city or town, including Boston and Worcester, if authorized by a two-thirds vote, as defined
2279 in section 1 of chapter 44 of the General Laws, with the approval of the mayor in cities or the
2280 board of selectmen in a town, or a district with the approval of the prudential committee, may
2281 engage in any useful public works project in cooperation with the federal government in any
2282 program pursuant to any act or joint resolution of congress, but only where the borrowing is
2283 approved by the board and the proper federal authorities have approved a grant or loan, or grant
2284 and loan, therefor of federal money pursuant to any act or joint resolution of congress. Such
2285 projects so approved shall be carried out in all respects subject to said act or joint resolution and
2286 to such terms, conditions, rules and regulations not inconsistent with applicable federal laws and
2287 regulations, as the board may establish, to ensure proper execution of such projects.

2288 SECTION 209. Any city, town, district, municipal lighting plant or county that
2289 established an OPEB Fund pursuant to section 20 of chapter 32B of the General Laws before the
2290 effective date of this act shall continue said fund under the terms originally established unless

2291 such city, town, district or municipal lighting plant or county reaccepts said section 20 of said
2292 chapter 32B after the effective date of this act.

2293 SECTION 210. Notwithstanding any general or special law to the contrary, each
2294 secretary of an executive office shall evaluate all grant, loan, and technical assistance programs
2295 administered under their office for opportunities to promote, facilitate and implement inter-
2296 municipal cooperation, collaboration, and regional service delivery at the local level. On or
2297 before December 31, 2016, each secretary shall provide, to the executive office for
2298 administration and finance, the results of their evaluation identifying opportunities to leverage
2299 state resources to promote regional, efficient solutions to common problems.

2300 SECTION 211. Notwithstanding any general or special law to the contrary, any
2301 executive agency that administers a program through which funding may be provided to
2302 municipalities, where regionalization may be feasible, shall encourage municipal efficiencies by
2303 prioritizing those applications for funds which come from municipalities that have developed a
2304 method by which to jointly and more efficiently utilize such funding.

2305 SECTION 212. The operational services division shall review applicable procurement
2306 policies and regulations to facilitate the execution of contracts, where appropriate, between
2307 regional planning agencies and any executive office, department, agency, office, division, board,
2308 commission or institution within the executive branch to provide or receive services, facilities,
2309 staff assistance or money payments.

2310 SECTION 213. Sections 27 and 28 shall apply to certifications for fiscal years beginning
2311 on or after July 1, 2017.

2312 SECTION 214. Sections 12, 94, 103 to 106, inclusive, 108, 116 to 118, inclusive, 121
2313 and 122 shall take effect on January 1, 2017.

2314 SECTION 215. Sections 99, 100 and 206 shall take effect on January 1, 2018.

2315 SECTION 216. Sections 109, 111, 113 to 115, inclusive, and 128 to 130, inclusive, shall
2316 apply to taxes assessed for fiscal years beginning on or after July 1, 2016.

2317 SECTION 217. Sections 110 and 125 to 127, inclusive, shall apply to taxes assessed for
2318 fiscal years beginning on or after July 1, 2017.

2319 SECTION 218. Sections 119, 120 and 135 shall apply to overlay raised under section 25
2320 of chapter 59 of the General Laws for any fiscal year before or after the effective date of this act.

2321 SECTION 219. Sections 164 to 166, inclusive shall take effect January 1, 2016.

2322 Section 220. section 5K of chapter 59 of the General laws, as appearing in the 2014
2323 Official Edition, is hereby amended by striking out in lines 14 and 39 "\$1,000" and inserting in
2324 place thereof "\$1,500".

2325 SECTION 221. Subsection (d) of section 39M of chapter 40 of the General Laws, as so
2326 appearing, is hereby amended by striking the first sentence and inserting in place thereof the
2327 following sentence:-

2328 A person claiming an exemption provided under this subsection may apply to the board
2329 of assessors, in writing, on a form approved by the commissioner of revenue, on or before the
2330 deadline for an application for exemption under section 59 of chapter 59.

2331 SECTION 222. Chapter 90 of the General Laws is hereby amended by inserting after
2332 section 17B the following section:-

2333 Section 17C. (a) Notwithstanding section 17 of chapter 90 or any general or special law
2334 to the contrary, the city council, the transportation commissioner of the city of Boston, the board
2335 of selectmen, park commissioners, a traffic commission or traffic director of a city or town
2336 which accepts this section in the manner provided in section 4 of chapter 4 may, in the interests
2337 of public safety and without further authority, establish a speed limit of 25 miles per hour inside
2338 a thickly settled or business district in the city or town which is not a state highway.

2339 (b) Upon establishing a speed limit under this section the city or town shall notify the
2340 department. The operation of a motor vehicle at a speed in excess of a speed limit established
2341 under this section shall be a violation of section 17 of chapter 90.

2342 SECTION 223. Chapter 90 of the General Laws is hereby further amended by inserting
2343 after section 18A the following section:-

2344 Section 18B. (a) Notwithstanding section 18 of chapter 90 or any general or special law
2345 to the contrary, the city council, the transportation commissioner of the city of Boston, the board
2346 of selectmen, park commissioners, a traffic commission or traffic director of a city or town
2347 which accepts this section in the manner provided in section 4 of chapter 4 may, in the interests
2348 of public safety and without further authority, establish designated safety zones on, at or near any
2349 way in the city or town which is not a state highway, and with the approval of the department if
2350 the same is a state highway. Such safety zones shall be posted as having a speed limit of 20
2351 miles per hour.

2352 (b) The operation of a motor vehicle in such zone at a speed exceeding the speed limit
2353 established under this section shall be a violation of section 17 of chapter 90.

2354 SECTION 224. Subsection (a) of section 55C of chapter 44 is hereby amended, in line 5,
2355 by adding after the word “households” the words “and for the funding of community housing, as
2356 defined in and in accordance with the provisions of chapter 44B.”

2357 SECTION 225. Subsection (c)(1) of section 55C of chapter 44 is hereby amended by
2358 adding the following after ”Chapter 44B”: “Any such money received from chapter 44B shall be
2359 used exclusively for community housing and shall remain subject to all the rules, regulations and
2360 limitations of that chapter when expended by the trust, and such funds shall be accounted for
2361 separately by the trust. At the end of each fiscal year, the trust shall ensure that all expenditures
2362 of funds received from chapter 44B are reported to the community preservation committee of the
2363 city or town for inclusion in the Community Preservation Initiatives Report (Form CP-3) to the
2364 department of revenue.”

2365 SECTION 226. Subsection (c)(4) of section 55C of chapter 44 is hereby amended by
2366 inserting after the word “releases” the words “, grant agreements”

2367 SECTION 227. This section shall be effective on July 1, 2016 and shall apply to all
2368 Chapter 44B funds held by a trust as of the effective date and to all Chapter 44B funds received
2369 by a trust after that date. SECTION 228. Section 42A of chapter 40 of the General Laws, as so
2370 appearing, is hereby amended by inserting after the word “deeds”, in line 5, the following
2371 words:- , and files a copy of said certificate with the collector of taxes of the city or town in
2372 which the lien hereinafter mentioned is to take effect.

2373 SECTION 229. Section 21A of Chapter 147 of the General Laws, as appearing in the
2374 2014 Official Edition, is hereby amended by adding at the end of the first paragraph the
2375 following 2 sentences:-

2376 No person shall be too old for appointment as a cadet if he or she was of qualifying age at
2377 the time of application to a cadet program. Furthermore, an appointment to a cadet program shall
2378 not be terminated for age unless the cadet has completed 2 years of service.

2379 SECTION 230. Section 23 of chapter 59 of the General Laws, as so appearing, is hereby
2380 amended by striking the last sentence and inserting in place thereof the following sentence:-

2381 No city, town or district tax rate for any fiscal year shall be changed after it has been
2382 approved by the commissioner and returned to the assessors; provided, however, that the
2383 commissioner may approve a revised rate if (i) there was a material understatement or
2384 overstatement in the returned rate due to an unintentional, inadvertent or other good faith
2385 omission or error by city, town or district officials in reporting the rate, and (ii) the tax bills for
2386 the year have not been sent.

2387 SECTION 231. Section 12 of chapter 40U of the General Laws, as so appearing, is
2388 hereby amended by striking out the fifth, sixth, seventh, eighth, ninth and tenth sentences and
2389 inserting in place thereof the following sentences:- Thereafter, any fine and additional penalties
2390 and interest that may be attached and which remain unpaid shall, to the extent provided by the
2391 procedures adopted under section 3, become a lien on the property to which the violation relates,
2392 and be collected in the manner provided by section 58 of chapter 40. A municipality's
2393 determination of whether to place a lien on the property may involve the number of and the

2394 dollar amount of the violations on the property. After the lien takes effect, the property owner of
2395 record shall be notified by certified mail of the lien on the property.

2396 SECTION 232. Section 22A of Chapter 40, of the Massachusetts General Laws, as
2397 appearing in the 2012 official edition, is hereby amended by striking the following
2398 sentence:-

2399 Such fees shall be established and charged at such rates that the revenue therefrom shall
2400 not exceed in the aggregate the necessary expenses incurred by such city or town for the
2401 acquisition, installation, maintenance and operation of parking meters and the regulation of
2402 parking and other traffic activities incident thereto.

2403 And inserting in place thereof:-

2404 Such fees shall be established and charged at rates determined by the city or town. Rates
2405 may be set for the purpose of managing the parking supply. The revenue therefrom may be used
2406 for acquisition, installation, maintenance and operation of parking meters and other parking
2407 payment and enforcement technology, the regulation of parking, salaries of parking management
2408 personnel, improvements to the public realm, and transportation improvements including but not
2409 limited to the operations of mass transit and facilities for biking and walking.

2410 SECTION 233. Section 22C of said Chapter 40 is hereby amended by inserting the
2411 following words at the end thereof:-

2412 ,or any of the purposes and uses in accordance with Section 22A of this Chapter.

2413 SECTION 234. Said Chapter 40 is hereby amended by inserting the following section:-

2414 Section 22A1/2. A city or town may establish one or more parking benefit districts, as a
2415 geographically defined area, in which parking revenue collected therein may be
2416 designated in whole or in part for use in said district through a dedicated fund in accordance with
2417 the purposes and uses listed in section 22A of this chapter. A parking benefit district may be
2418 managed by a body designated by the municipality, including but not limited to a business
2419 improvement district or main streets organization.