

SENATE No. 760

The Commonwealth of Massachusetts

PRESENTED BY:

Steven A. Baddour (BY REQUEST)

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act Relative to Streamlining Local Government and Finances.

PETITION OF:

NAME:

James Thivierge

DISTRICT/ADDRESS:

PO Box 422
Amesbury, MA

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO STREAMLINING LOCAL GOVERNMENT AND FINANCES.

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.** Notwithstanding any general or special law to the contrary, a Council of
2 Governments/Municipal Corporations shall be established in the county of Essex comprised of
3 representatives appointed by the Boards of Selectman/Mayor and/or whatever Issuing Authority
4 exists under any Special Act of the Commonwealth and/or Home Rule amendment allow under
5 Article 89 of Massachusetts Constitution. A council that would not exceed in membership the
6 number of communities in said county and would organize in the following manner and be in
7 existence for the purpose of collectively discussing from time to time the issues of the day and
8 taking positions on said issues.

9 (A) The member representing the community/municipal corporation with the largest population
10 shall bring the council to order and conduct an organization meeting acting as chairperson pro-
11 tem or what ever appellation of the chief officer desired subsequent to this meeting; the officers
12 shall consist of a chairperson, vice-chairperson, clerk, and whatever officers deemed necessary
13 by the council subsequent to organization; each member corporation/government shall have one
14 vote and all votes shall be decided by a majority vote of the member communities regardless of

15 the quorum present. As an advisory body, the majority rule of member corporations shall be
16 inviolate to issue an advisory opinion as a body.

17 (B) Council of Governments/Municipal Corporations shall go into effect once accepted by a
18 majority of town meeting and/or city (municipal) councils in the county of Essex. After which,
19 the issuing authorities, Boards of Selectmen/Mayors shall appoint representatives to attend
20 meetings on their behalf. Once all communities have chosen members, the chairperson pro-tem
21 shall call a meeting to organize. All expenses shall be borne by the host community and all
22 meetings shall be subject to the appropriate Massachusetts General Laws concerning records and
23 recording an account of the proceeding. The Essex Council of Governments (Municipal
24 Corporations) shall meet as deemed fit and necessary by the will of the majority and/or
25 leadership.

26 **SECTION 2.** A financially secure municipal corporations shall enter into negotiations
27 with other municipal corporations for the purpose of consolidation for the financial or fiduciary
28 benefit of the taxpayers and resident within the following considerations; that the surviving
29 corporations satisfy the regulatory authorities with a demonstrated positive free cash history and
30 annual tax collection of 85% or better and with a low rate of tax titles; that the same corporation
31 maintain a :A: bond rating or better for general obligations, a stable management and the
32 recommendation of the appropriate regulatory agencies, I.e.revenue; and that the annexable
33 corporations satisfy the regulatory authorities with a demonstrated history of negative free cash
34 history and annual tax collection history of less than 95% per annum and with a high rate; that
35 the same corporation “general obligation: status is not better that a “junk bond” rating; and that
36 the appropriate state regulatory agency, department of revenue, recommend such action to

37 maintain financial viability, service level and adequate education, health and safety for all
38 residents; and that the question of annexation be put to the townspeople of both corporations by
39 vote of the appropriate legislative body and the appropriate question be approved by the majority
40 vote of no less than fifty percent plus one of the registered voters in both corporations the
41 annexed and the surviving or receiving corporation. Adjacency or contiguousness need not
42 apply to the surviving corporation or corporation annexed.

43 **SECTION 3.** Upon the approval of two-thirds of the city or municipal corporation to
44 issue stock (similar to preferred stock) in the municipal corporation up to 50% of the total
45 valuation of the community or municipal entity to create a capital reserve account or municipal
46 stock fund or whatever name is appropriate in accordance with generally accepted accounting
47 principles the proceeds, not the principal, of which can be used to augment but not totally
48 appropriate or fund the principal and interest payments for communities or municipal
49 corporations expenditures for the following purposes: to augment the municipalities. School and
50 municipal building and repair programs (not annual maintenance) including libraries, city or
51 town halls, police and fire stations, water and sewer plants, stadiums, and swimming, health,
52 athletic facilities or whatever can be categorized as a long term capital improvement that further
53 the public good and health of the municipal corporation and the Commonwealth and their
54 residents; the stock price shall be determined by the total valuation as of January 1 of the
55 calendar year divided by the population as of the most recent decennial census (stock price may
56 fluctuate from year to year); the proceeds may also be used to reduce short or long term debt at
57 higher rates; no proceeds from the issue shall be used for administrative personnel salaries nor
58 expense but rather all annual expenses other than those related to the initial issue must be borne
59 by the municipal entity in the chief financial officer's or treasurer's office and or municipal

60 budget; stock may be purchased by residents, business owners, land owners, and employees of
61 the municipal entity or corporation in suggested share denominations of no less than 100; the
62 amount of debt liability must not exceed the total of combined inside and outside debt allowed to
63 the community under statute and can be exceeded only exceptional purposes deemed acceptable
64 and only with approval by the department of revenue, division of local services and only to a
65 level not to exceed 10% of the total valuation or whichever is greater; dividend/proceeds/interest
66 shall be paid at a rate of 1/2 % less than the discount rate annually or at a regularity allowed by
67 statutes and shall be exempt from federal and state taxes and the applicable local tax
68 commitment; the Commonwealth must take the necessary steps state and or federal legislation be
69 introduced or whatever the case may be to make the dividends or proceeds or interest exempt
70 from federal, state and local taxes; all issued municipal stock must be held for at least one year of
71 purchase and then may be redeemed with the appropriate applicable interest accrued to the
72 purchaser; with the principal, municipalities or municipal corporations may or can purchase or
73 invest securities and can invest in financial instruments and conduct financial transactions within
74 the confines of federal and state financial statutes and the legal list promulgated by the division
75 of banks and securities division of the secretary of state, preferably nine-tenths of issue or
76 portfolio in government bills, notes and bonds; capital reserve account will be the responsibility
77 of the chief financial officer and or treasurer of the municipal entity; this account shall be subject
78 to regular audit by the department of revenue, state auditor, secretary of state securities division,
79 and division of banks or specific agency deemed appropriate by the General Court and any
80 expenses incurred by the agencies shall be paid by the proceeds of the principal of the capital
81 reserve account; the expense of the initial municipal stock issuer or municipal corporation as
82 well as any expenses incurred by the municipal corporation throughout the subscription process

83 including bond counsel, underwriters, insurers, brokers, investment banks, rating agencies and
84 other relevant agencies not mentioned; private auditing of the municipal stock fund must be
85 performed on a biennial basis and may be performed annually and expensed by the proceeds; any
86 ongoing protection of stock fund requiring insurance may be expensed by the proceeds provided
87 it is required by the statute and or recommended by the division of insurance and or the
88 appropriate auditing entity private and or public or both.

89 **SECTION 4.** Upon the acceptance of the city/municipal council or town meeting, the
90 legislative branch of the municipal corporation, the municipality with the coordination of the
91 board of assessors and treasurer shall have the authority to issue tax bills on a pro-rated monthly
92 basis and taxpayers may pay real estate taxes early on a voluntary basis.

93 **SECTION 5.** Municipal corporations of the Commonwealth shall do the following:

94 (A) Preliminary Tax Rate

95 that the cities and towns of the Commonwealth declare preliminary tax rates by august 15 of
96 each year based of the following: January 1 total real property; state local aid, charges and
97 receipts as of June 30 and/or the finalization of the state budget; the completed and voted local
98 budget and “growth” as of June 30;
99 free cash and overlay stated at the previous year’s level; an the outcome of the classification
100 hearing overlaying the result; and any other factors that must be factored into the tax rate
101 equation.

102 (1) that the annual budget compilation and submission by the executive reflect the following: that
103 previous year’s intra-budget transfers from line-items; that one of the components of free cash
104 unexpended expense those affected line items be scrutinized and adjusted;
105 and amend c. 44, s. 32.

106 (2) and that the overlay the monies raised for abatements and exemptions be computed by adding
107 the required amount for abatements and exemptions plus any monies required to be set aside for
108 appellate tax board cases by multiplying last years loss/success ratio and substituting that figure
109 in lieu of the traditional procedure used to produce the previous years actual tax rate amending c.
110 59, s. 23 & 25;

111 (3) that the unexpended portion of free cash be returned in the form of a credit to the taxpayer's
112 account; revenue overestimates greater than school fees cause a refund of these fees amending c.
113 59, s. 29D;

114 (4) that school fees for athletics and transportation be abolished
115 amending c. 71, s. 16C & 47;

116 (5) that the annual report be made available to the taxpayers by august 31 of each year and a
117 copy be sent to the state library each year by all cities and towns
118 amending c. 40, s. 21;

119 (B) Classification

120 by amending c. 59, s2c. & 2cA

121 (1) To allow cities and towns and within the utilization of Proposition 2 ½ as part of the
122 classification process to factor three levels of burden shift: one, residential; two, commercial;
123 three, industrial; and a combination thereof. In order to not adversely affect negatively one or
124 another class but rather to accommodate all classes of property owners in the best interests and
125 needs of the people of the community at the time and for the present and future fiscal situations
126 as the need of the community exists through the appropriate governmental body politics
127 notwithstanding.

128 (2) In addition, to allow cities and towns to vote abatements up to the state limit up to three years

129 to encourage new commercial and industrial activity for landlords/owners who will pass the
130 saving on to their lessee's as to not negatively affect the new occupant/owner as a matter of the
131 appropriate board, and legislative and/or executive and be made as part of the fiscal annual
132 appropriation requirement plus not within the levy limit but apart from the 2 ½ levy limit;

133 (3) And as part of this legislation that no person(s) entitled to an exemption allow by the board of
134 assessors and treasurer/tax collectors under the current statutes be affected negatively by a vote
135 of the appropriate board to shift onto commercial, industrial in addition to residential in a two or
136 three tiered fashion, the appropriate statutes be amended accordingly as to not negatively affect
137 those families adversely affected by the split tax vote in whatever fashion they choose so that
138 they will benefit by the action and not be negatively affected in any fashion negating the effect of
139 the exemption(s), and may it be considered that these special exemptions be made apart from the
140 levy limit prescribed by proposition 2 ½ and the statute given their special exempted status;

141 (4) And that the executive branch of the city or town bring to the appropriate decision making
142 body, the rationale to support a shift of any kind and any group that will be affected by the action
143 of the appropriate body and that in addition to the single factor that combinations be allowed as
144 well giving communities that maximum flexibility to deal with current and impending future
145 economic and financial climates to promote their capacities be they residential, commercial, and
146 or industrial or a combination thereof;

147 (5) To allow by vote of the appropriate governmental body commercial as well industrial
148 exemptions for up to three years in addition to the residential exemptions currently allowed by
149 vote under law to promote whatever part of the tax base may be emphasized by the policy
150 makers of the municipal corporation;

151 (6) In sum, the passage of this Act will reflect favorably in the performance of tax distribution of

152 the tax burden of property owners enhancing the community's ability with flexibility to deal with
153 the changing economic and financial climates that affect the entity itself and the ultimate end of
154 their endeavors the people of their municipal corporation and its Common Good for which
155 government itself exist be it remembered;

156 (7)With the concurrence and acceptance of two thirds of the members of the appropriate board
157 such as the board of selectman in a town or the city/municipal council in a city or whatever entity
158 allowed by statute to accept and execute this Act, let it be, the options be available during the
159 classification process and discussion to shift or not shift the tax burden within the municipal
160 corporation for the ensuing period for the Common Good of the community's people by its
161 policy makers.

162 (C) Budgeting by amending c. 44 s. 56A;

163 (1To promote better fiscal management and administration in the three hundred and fifty one
164 municipal corporations of the Commonwealth of Massachusetts and that all said communities be
165 compliant with the following language so that public activity, commercial and industrial activity
166 be encouraged with the maintenance and reduction of the property tax burden to the public:

167 (2) And that all communities budget a reserve fund equal to one-quarter to one-half of one
168 percent of total valuation equal to one dollar on the tax rate;

169 and that the Commonwealth's three hundred and fifty one communities adjust their annual
170 budget submissions to reflect end-of-years transfers within funds and line-items and likewise
171 reflect overages used and certified as "free cash" within the expense portion of the various funds
172 and overall city/town budget; that all programs and request for early retirement be quantitatively
173 and qualitatively justified before submittal to the legislative body for funding and the municipal
174 corporation realize a net gain as a result of the program; that request s for overlay monies to

175 fund abatement and exemptions be well within historical ranges before submission for funding;
176 that overlay surplus be not counted upon to act as a reserve fund; that all new proposed
177 development within the/a community be accompanies with the “proposed new tax revenue” as
178 well as “proposed new expense” to provide a full picture of the developments benefits and
179 liabilities including basic assumptions underlying the projects; and that all negotiations
180 concerning health care insurance be to the benefit of both management and labor and that
181 leads towards a healthier workforce be explored with expense reduction in mind not to detriment
182 of the employee nor the people; that all municipal budget and the accounting be closed by the
183 statutory date and that all subsequent activity be noted in manual and electronic files so as to act
184 as a transition and documentation provided communities do not close by the statutory deadline as
185 a matter of course; that all proposed land takings and gifts to the municipal corporation notably
186 land that generate and involve state and/or local tax generation be cause to alert the department
187 of revenue of said action and that the amount of state and local taxes identified to document the
188 impact to the taxpayers; that the establishment of fees be discourage and substantiated through
189 the hearing process to determine regressively to the individual, the family and local municipal
190 corporation; that the use of short tern notes be discouraged; and that purchasing be done
191 collectively in concert with neighboring communities and the state bid laws; and that the
192 position of inside counsel be established in communities with no solicitor to reduce legal
193 expense; inside counsel; that all communities use relational database software and learn to
194 customize to their needs through personnel and training; that all finance committees,
195 advisory boards to councils and town meeting be encourage to use technology and audit
196 software to facilitate their reviews; that all communities be cognizant of the program budgeting
197 process as well line-item, performance base, and zero-base approaches to budget generation and

198 oversight; and that all surpluses reversion, tailing be returned to the body politic; that the policy
199 makers of the municipal corporation use all available resources to assist in budget generation,
200 maintenance, oversight and review with special attention the real property and population;
201 (2) that the public be alerted of the certification of total value, new growth, state revenues, free
202 cash as certified and announce thru the state budget or department action of the executive
203 branch;

204 (3) and these procedures be examined and audited by the department of revenue, and/or and any
205 appropriate agencies directed by Laws of this Commonwealth of Massachusetts and/or the
206 General Court; and that the Joint Committee on Post Audit conduct a study on the appropriate
207 use of these processes/procedures and every five to ten years thereafter to determine the
208 usefulness of these procedures and the performance of management relative to its imposition
209 within any fund of the municipal corporation and on behalf of the body politic; and that all
210 positive practices not identified be incorporated into this Act and the representatives of the
211 people, the General Court, so deem; and that the Commonwealth thru the political subdivisions
212 develop pro-active strategies and tactics to minimize cost encourage non regressing revenue to
213 the benefit of the property owner, and the public;

214 (4) To allow the Commonwealth's 351 cities and towns otherwise known as municipal
215 corporations, the ability to use an overlay reserve for the purpose of storing/holding the balance
216 of overlay surplus declared by the board of assessors not used to offset the annual overlay
217 appropriation for abatements and exemptions during the fiscal year; and any balance of the
218 overlay reserve after its application as an offset to the annual overlay appropriation be available
219 for appropriation only subsequent to the exhaustion of the annually appropriated reserve fund
220 and its use for the exclusive application toward unforeseen and emergency expenses and any

221 other allowing uses of the reserve fund to meet the needs of the community with available raised
222 resources; and to commit this action(s) only with a two-thirds vote of the legislative body, the
223 municipal council of a city and/or town meeting/board of selectmen of a town.

224 (D) Energy

225 To encourage cities and towns to create energy policy by accepting MGL c. 40 s. 8i;

226 (E) Economic Development

227 (1) by amending c. 59, s. 59 & 60 and c. 40Q to create and/or amend other Massachusetts

228 General Laws in order to promote economic development by allowing the Commonwealth's

229 cities and towns, the municipal corporations, the power to grant abatements to business owner,

230 owners of rental property, and home owners provided they qualify within the following criteria:

231 (2) That they promote the research and development of new ideas that promote the furtherance of

232 concepts that realize savings with innovation within areas such as energy conservation in

233 particular that the appropriate federal and state agencies, industry appropriate grantor programs,

234 foundations and academic institutions provide funding, and/or technical assistance to establish

235 new business directions;

236 (3) and the cities and towns through their legislative bodies, municipal councils and town

237 meetings, establish ordinances and by-laws that reflect the substance of this act allowing for the

238 application properly documented with above references, an abatement from real property taxes

239 realizing the aforementioned purpose;

240 the realization of new economic development opportunities and its promotion and growth aided

241 by the municipality in which it resides through research and development and that they

242 owner/proprietor pass on the savings accrued by the abatement to the research and developer

243 engaged in the utilization and payment of any space, rental and/or lease, used for such purpose,

244 and that it continue for the life of their association and expire at conclusion and non-renewal of
245 any contractual association and that the aforementioned criteria of associations promoting the
246 economic development of the renter/lease be maintained through the life of the rental/lease
247 agreement.

248 (F) Financing

249 In sections one thru five by amending c. 59, s. 58, and/o to create and/or amend other
250 Massachusetts General Laws, & c. 44, be it understood all proceeds and discounts be eligible for
251 state income tax deductions.

252 (1) And to allow the voluntary payment of pro-rated discounted monthly real estate tax bills,
253 sewer bills, water bills at ninety-nine and one half percent, the discounted portion ex1empted
254 from taxation by the state by amending MGL c. 59 s. 58 and applicable accepting c. 59, s. 58;

255 (2)This act will amend and/or create new Massachusetts General Law(s) relative to Municipal
256 Finance upon the two thirds vote of the legislative body of the municipal corporation to accept
257 this Act:

258 (3) To allow cities and towns in an effort reduce expense and increase cash flow and avert the
259 need to purchase short term notes be allowed to issue discounted municipal corporation bills for
260 3 months, 6 months, 9 months and 12 months funded to the extent of ninety percent of the
261 interest expense budget of the community to its residents and owners of commercial and
262 industrial entity taxed by the municipal corporation;

263 (4)That the cities and towns of the commonwealth of Massachusetts be granted the authority to
264 issue discounted short term securities called municipal corporation bills(munibills) that are tax
265 exempt not subject to state taxes to reduce the need for the municipal corporations to seek the
266 use of short term notes to offset expense under the advisory guise of the department of revenue,

267 the state treasurer, and audited by the state auditor's office or any other agency prescribed by
268 law;

269 (5) And that the treasurer of the municipal corporation acting on behalf of the executive of the
270 municipal corporation its chief financial officer or chief operating officer facilitate the
271 implementation of this Act in a timely manner and be required to file within the annual report
272 and with the department of revenue, state treasurer, state auditor and annual summary of activity
273 of the munibill activity and its benefit to the community or lack thereof at the end of the fiscal
274 year and cutoff date;

275 (6) And that the citizens and people doing business as part of the municipal corporation be
276 allowed to invest in these short term securities to reduce the need to borrow from outside,
277 increase the cash flow of the municipal corporation, and to accrue the benefit of a short term tax
278 exempt investment to the betterment of the community and its residents up to a limit of 5000 or
279 the total real estate bill whichever is greater, pay the less than the face amount and at maturity be
280 paid/receive the full face amount;

281 (7) And upon maturity of the municipal corporation's munibills the holder be allowed to rollover
282 the bill for the next three month period and up to 12 months and or apply the matured value of
283 the munibills face amount towards their annual total real and personal property tax liability
284 and/or receive the full face value in cash or other options acceptable to the municipal
285 corporation, its agents, and the state regulatory agencies;

286 (8) And that the municipal corporation keep the balance of the munibill receipts in local banks
287 doing business within the community and pay operating expenses from within its interest
288 expense budget to maintain this process and that it be audited annually and its expense be taken
289 out of existing appropriations related in use;

290 (9) And this Act be reviewed annually for the effective life of the municipal corporation's
291 munibill program and its positive effect on cash flow, interest expense reduction and the ability
292 of its residents to accrue tax exempt interest and the ability to defray total real and property tax
293 payment otherwise the "sunset" of the this process shall be voted by the legislative body after
294 study in ten years subsequent to implementation with review by the appropriate state agencies.
295 In sum, the passage of this Act will reflect favorably in the performance of tax burden
296 distribution, cash flow, expense reduction of the tax burden of property owners enhancing the
297 community's ability with flexibility to deal with the changing economic and financial climates
298 that affect the entity itself and the ultimate end of their endeavors the people of their municipal
299 corporation and its Common Good for which government itself exist be it remembered;

300 (10) With the concurrence and acceptance of two thirds of the members of the appropriate
301 legislative branch such as the town meeting in a town or the city/municipal council in a city or
302 whatever entity allowed by statute to accept and execute this Act, let these options be available
303 to members of the body politic of every community in the commonwealth for the Common Good
304 of the community's people by its policy makers.

305 (G) Notes and Bonds

306 And that members and property owners of the municipal corporation be allowed to invest in
307 short term municipal notes under the same terms given financial institutions for 2 to 10 years on
308 a discounted basis where the tax exempt proceed shall be paid on a calendar convenient to the
309 issuer and resident investor for denomination 10,000 and under by 1000; the same shall apply for
310 bonded indebtedness from 10 to 40 years, local investors shall have and be given the opportunity
311 to invest and accrue the benefits, tax exemption and reduce debt service costs to the community;

312 (H) Municipal stock

313 To amend or create Massachusetts General Law upon the approval of two-thirds of the
314 city/municipal council and/or town meeting to authorize the treasurer of the municipal
315 corporation to issue stock (similar to preferred stock) in the municipal corporation up to 50% of
316 the total valuation of the community/municipal entity to create a capital reserve
317 account/municipal stock fund or whatever name is appropriate in accordance with generally
318 accepted accounting principles the proceeds, not the principal, of which can be used to augment
319 but not totally appropriate/fund the principal and interest payments for communities/municipal
320 corporations expenditures for the following purposes: to augment the municipalities, school and
321 municipal building and repair programs (not annual maintenance) including libraries, city/town
322 halls, police and fire stations, water and sewer plants, stadia, and swimming, health, athletic
323 facilities or whatever can be categorized as a legitimate long term capital improvement that
324 further the public good and health of the municipal corporation and the Commonwealth and their
325 residents; the stock price shall be determined by the total valuation as of January 1 of the
326 calendar year divided by the population as of the most recent decennial census (stock price may
327 fluctuate from year to year); he proceeds may also be used to reduce short or long term debt at
328 higher rates; no proceeds from the issue shall be used for administrative personnel salaries nor
329 expense but rather all annual expenses other than those related to the initial issue must be borne
330 by the municipal entity in the chief financial officers/treasurer's office and/or municipal budget;
331 stock may be purchased by residents, business owners, land owners, and employees of the
332 municipal entity/corporation in suggested share denominations of no less than 100; the amount
333 of debt liability must not exceed the total of combined inside and outside debt allowed to the
334 community under statute and can be exceeded only exceptional purposes deemed acceptable and
335 only with approval by the department of revenue, division of local services and only to a level

336 not to exceed 10% of the total valuation whichever is greater;
337 dividend/proceeds/interest shall be paid at a rate of ½ percent less than the discount rate annually
338 or at a regularity allowed by statutes and shall be exempt from federal and state taxes and the
339 applicable local tax commitment; the Commonwealth must take the necessary steps state and/or
340 federal legislation be introduced or whatever the case may be to make the
341 dividends/proceeds/interest exempt from federal, state, and local taxes; all issued municipal
342 stock must be held for at least one year of purchase and then may be redeemed with the
343 appropriate applicable interest accrued to the purchaser; with the principal,
344 municipalities/municipal corporations may/can purchase/invest securities and can invest in
345 financial instruments and conduct financial transactions within the confines of federal and state
346 financial statutes and the legal list promulgated by the division of banks and securities division
347 of the secretary of state, preferably nine-tenths of issue/portfolio in government bills, notes, and
348 bonds; capital reserve account will be the responsibility of the chief financial officer and/or
349 treasurer of the municipal entity; this account shall be subject to regular audit by the department
350 of revenue, state auditor, secretary of state securities division, and division of banks or specific
351 agency deemed appropriate by the General Court and any expenses incurred by the agencies
352 shall be paid by the proceeds of the principal of the capital reserve account; the expense of the
353 initial municipal stock issue/offering shall be borne by the issuing municipal corporation and
354 may be recovered after the first full year of operation/investment to the issuer/municipal
355 corporation as well as any expenses incurred by the municipal corporation throughout the
356 subscription process including bond counsel, underwriters, insurers, brokers, investment banks,
357 rating agencies and other relevant entities not mentioned; private auditing of the municipal stock
358 fund must be performed on a biennial basis and may be performed annually ad expensed by the

359 proceeds; any ongoing protection of stock fund requiring insurance may be expensed by the
360 proceeds provided it is required by statute and or recommend by the division of insurance and/or
361 the appropriate auditing entity private and/or public or both.

362 And that the retirement boards of each municipality invest in their community;

363 (I) Charter Review

364 By amending c. 43C

365 in order to conserve and maximize valuable local resources in bad and good times, and to allow
366 the creation of the following new forms of municipal and regional governments with a study
367 assigned to appropriate committee:

368 Apart from the current forms already offered, and those that can be modified by “home Rule”
369 amendment to the Constitution of Massachusetts thru article 89, these new forms of municipal
370 corporate governance be forged around the current representational and senatorial districts
371 already in place and that a formal county governmental structure and structure be considered to
372 offer a more expanded regional form as well be studied to enhance non-redundancy of non-
373 essential and essential services wherever practicable for the benefit of the body politic and the
374 conservation and efficient use of services during these times of rising interest rates, potential
375 population migration, erosion of real property values, the rising cost of health care and
376 retirements, oil related expense, and other increasing expense and the maximization of local and
377 state revenues; but that the current forms of government within these representational
378 administrative alternative formats be preserved.

379 The Form of Representational District Government a Study for example

380 It shall be comprised of representative of the executive branch to form an executive commission
381 the weight of which shall be proportioned by population in relation to the whole of the district;

382 the legislative branch shall be comprised of representative of the local legislative, meeting and/or
383 council, and be chosen by the membership of each respective house of the people; executive
384 branch to form a legislative branch unitary in initial composition the weight of which shall be
385 proportioned by population in relation to the whole of the district and the total real value of each
386 community within the district's area; and that a charter be drawn by a committee of not more
387 than two one persons of each community who shall serve with chosen members of the executive
388 and legislative branch to create a basic working document for the districts form and operation
389 apart from the constraints of the signatories to such a charter commission and subject to
390 calendrial constraints to deliberate and form a representational government of form and funding
391 to be determined by the committee and ratified by a vote of the district, representational at first;
392 The same process shall apply for the senatorial district as well as the county district and regional
393 districts; all funds needed shall be apportioned proportionately to the member communities with
394 assistance monetary at the sum suggested by the appropriate legislative committee and
395 appropriated in the annual budget;

396 The efficacy of such forms viably taking form and operations in light of the times and in
397 anticipation of the future exigencies shall take the format of similar studies conducted on
398 taxation where the history an performance of the current forms are reviewed in terms of
399 redundancy and to identify areas where the taxpayer can be best served in the future; the
400 initiation of which shall be at the sole pleasure of the legislative representatives of the people in
401 the General Court and in the event of favorable passage as an Act incorporated into General
402 Law(s), be put before the districts voters for ratification of the forms of alternate governance
403 with the appropriate and necessary explanation of its/their merits towards the public good and
404 further to the public purpose to anticipate and prepare for more severe times scarce resources or

405 for simple to pare the redundancy at reasonable costs.

406 And finally, that the study be conducted under the guise of our state's preamble and with "with
407 the end of the institution" in mind and new "social, and administration compacts be created to
408 cope with the changes in our region and demands of a global marketplace to stay competitive,
409 safe and happy.

410 To this end I offer this section within this section of this Act;

411 Article LXXXIX

412 And that regular periodic review of the performance and practices of local government be
413 instituted;

414 (J) Cable Television

415 And that pay-/per-/view programming at event prices be instituted on a pilot basis and proceeds
416 be set aside in a separate fund;

417 (K) Public Education

418 And that school calendar changes investigated to reduce costs;

419 (L) Health Care

420 And that the municipal corporations, cities and towns, be allowed grant abatement and
421 exemptions to senior citizens,55 and older and/or an age group deemed appropriate to the
422 General Court, for the purpose of promoting and acquiring for each individual, senior and
423 elderly, the health care benefit of exercise; and that each municipal corporation, city and town,
424 be allowed to purchase basic health care equipment for senior centers and/or building for the like
425 the purpose of promoting health care amongst seniors and the elderly on a daily basis and receive
426 some reimbursement for equipment expenditures to a maximum of one half up to \$5000.00, in
427 order to promote health care daily and the expense reduction of local cities and towns expense

428 and Medicaid, and Medicare toward creating a more fit population within the Commonwealth of
429 Massachusetts.

430 (M) Amending c. 40A, 40R, 40S, and other relevant statutes;

431 Section one

432 And that to allow the establishment of a “healthy homes” category within the zoning by-law to
433 promote healthy lifestyles within the community;

434 Amending c. 59, s. 59-60, and other relevant statutes;

435 Section two

436 And that to allow municipal corporations, cities and towns, to grant abatement to homeowners
437 for the establishment and maintenance of home exercise rooms. Home exercise rooms
438 comprised of basic exercise machines such as treadmills, stairmasters, , stationery bicycles and
439 the like, anything type of exercise machine that promotes good health through exercise and
440 found in major gymnasiums. A standard abatement of whatever amount the General Court so
441 deems by the assessors, the board, of the municipal corporations, the cities and towns of the
442 Commonwealth for the promotion of good health and reduction of health related expense.

443 Section Three

444 This act will amend and/or create new Massachusetts General Law relative to Revenue and
445 Income Tax, and Healthcare/Financing to allow the Commonwealth of the Massachusetts to
446 grant income tax deductions on the annual income tax filing to individuals who itemize and
447 purchase exercise equipment or the purpose of establishing home exercise rooms/areas and/or for
448 personal health where there is no home health room and the criteria not met to establish a home
449 exercise area/room one within one’s residence. Upon the approval of the General Court this
450 deduction can be applied to dba. filings,, small business, and the various type of

451 corporate filings for state income tax for the purpose of furthering health care amongst its
452 membership/employees and ultimate purpose of reducing the incidence of disease, improving the
453 general health of the body politick and reducing health care and health care related expense to
454 the citizens of the Commonwealth of Massachusetts;

455 Section four,

456 Amending c. 40A, 40R, 40S, 40Q and other relevant statutes;

457 That all local projects approved under the state's zoning statute, the local government

458 community shall estimate the infrastructure cost to the community in dollars;

459 (N) Section One

460 And that to allow ten taxpayers to petition the board of bank incorporation to allow the division

461 of banks and/or department of revenue and state auditor to audit and examine the municipality in

462 question for unusual circumstances for the protection, well being and to satisfaction of the

463 members of the body politick initiating the ten taxpayer inquiry. The purpose is to insure the

464 inhabitants of said municipality of the integrity of the financial process and to put their agents on

465 notice of their concern of the performance rendered to date. This ten taxpayer group action shall

466 be acted upon by the board of incorporation and in a meeting review the request as to whether

467 action by the division of banks and auditor shall be commenced. The ten taxpayers shall be

468 notified by the board of incorporation in thirty days or less, Saturdays and Sundays counted, by

469 certified mail to the town/city clerk of the municipality. The ten taxpayer action being

470 acknowledged positively by the board of bank incorporation the full examination and full audit

471 shall commence cooperatively at the earliest possible date by either agency or both as allowed

472 under c.