

# HOUSE . . . . . No. 4565

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## The Commonwealth of Massachusetts

The committee of conference on the disagreeing votes of the two branches with reference to the Senate amendment (striking out all after the enacting clause and inserting in place thereof the text contained in Senate document numbered 2430) of the House Bill modernizing municipal finance and government (House, No. 4419), reports, recommending passage of the accompanying bill (House, No. 4565). July 30, 2016.

Ronald Mariano	Barbara A. L'Italien
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**The Commonwealth of Massachusetts**

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
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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 23 of chapter 20 of the General Laws, as appearing in the 2014  
2 Official Edition, is hereby amended by inserting after the word “by”, in line 22, the following  
3 words:- agricultural commissions or.

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

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

14 the operational services division, or a blanket contract procured by the awarding authority  
15 pursuant to this section, shall be deemed to have obtained the contract through sound business  
16 practices.

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

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

39 An awarding authority may utilize a vendor list established through a statewide contract  
40 procured through the operational services division to identify 1 or more of the persons from  
41 whom it will seek written responses for purposes of this subsection. An awarding authority may  
42 also procure a blanket contract to establish a listing of vendors in certain defined categories of  
43 work that are under contract to provide services for multiple individual tasks of not more than  
44 \$50,000 each, and from whom written responses will be sought. Any such blanket contract  
45 procured by the awarding authority shall be procured pursuant to this section or sections 44A to  
46 44J, inclusive, of chapter 149 which are applicable to projects over \$50,000.

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

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

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

66           (Name of person signing bid)

67           (Company)

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

79           SECTION 3. Subsection (d) of said section 39M of said chapter 30, as so appearing, is  
80 hereby amended by striking out, in line 99, the words “twenty-five thousand dollars” and  
81 inserting in place thereof the following figure:- \$50,000.

82 SECTION 4. Said subsection (d) of said section 39M of said chapter 30, as so appearing,  
83 is hereby further amended by inserting after the figure “30B”, in line 104, the following words:- ,  
84 or procured through the operational services division pursuant to sections 22 and 52 of chapter 7.

85 SECTION 5. Subsection (b) of section 1 of chapter 30B of the General Laws, as so  
86 appearing, is hereby amended by striking out clause (23).

87 SECTION 6. Section 4 of said chapter 30B, as so appearing, is hereby amended by  
88 striking out subsection (a) and inserting in place thereof the following subsection:-

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

98 SECTION 7. Section 5 of said chapter 30B, as so appearing, is hereby amended by  
99 striking out, in lines 2 and 3, the words “\$35,000 or more” and inserting in place thereof the  
100 following words:- more than \$50,000.

101 SECTION 8. Said section 5 of said chapter 30B, as so appearing, is hereby further  
102 amended by inserting after the word “body”, in line 35, the following words:- and on the  
103 COMMBUYS system administered by the operational services division.

104 SECTION 9. Said section 5 of said chapter 30B, as so appearing, is hereby further  
105 amended by striking out, in lines 36 and 37, the words “twenty-five thousand dollars or more”  
106 and inserting in place thereof the following words:- more than \$50,000.

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

110 SECTION 11. Section 6A 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 12. Section 7 of said chapter 30B, as so appearing, is hereby amended by  
114 striking out, in line 2, the words “less than \$35,000” and inserting in place thereof the following  
115 words:- not more than \$50,000.

116 SECTION 13. Section 58 of chapter 31 of the General Laws, as so appearing, is hereby  
117 amended by striking out the second paragraph and inserting in place thereof the following  
118 paragraph:-

119 No person shall be certified for original appointment to the position of firefighter or  
120 police officer in a city or town which has not accepted sections 61A and 61B if that person has  
121 reached 32 years of age on or before the final date for the filing of applications, as stated in the  
122 examination notice, for the examination used to establish the eligible list from which the  
123 certification is to be made. No person shall be eligible to take an examination for original  
124 appointment to the position of firefighter or police officer in a city or town if the applicant will  
125 not have reached 19 years of age on or before the final date for the filing of applications for the

126 examination, as so stated; provided, however, that an applicant who reached 19 years of age  
127 while serving on active military duty, who was not 19 on or before the date of an original  
128 examination, shall be eligible for any subsequent make up examination that is offered. No person  
129 shall be eligible for original appointment to the position of police officer in a city or town until  
130 that person has reached the age of 21.

131 SECTION 14. Section 9A½ of chapter 32B of the General Laws is hereby repealed.

132 SECTION 15. Said chapter 32B is hereby amended by striking out section 20, as  
133 appearing in the 2014 Official Edition, and inserting in place thereof the following 2 sections:-

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

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

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

142 “GASB”, the Governmental Accounting Standards Board.

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

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

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

152 “Other Post-Employment Benefits Liability Trust Fund” or “OPEB Fund”; a trust fund  
153 established by a governmental unit pursuant to this section for the deposit of gifts, grants,  
154 appropriations and other funds for the: (1) benefit of retired employees and their dependents, (2)  
155 payment of required contributions by the unit to the group health insurance benefits provided to  
156 employees and their dependents after retirement and (3) reduction and elimination of the  
157 unfunded liability of the unit for such benefits.

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

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

163 (b) A governmental unit that accepts this section shall establish on its books and accounts  
164 the Other Post-Employment Benefits Liability Trust Fund, the assets of which shall be held  
165 solely to meet the current and future liabilities of the governmental unit for group health  
166 insurance benefits for retirees and their dependents. The governmental unit may appropriate  
167 amounts to be credited to the fund and the treasurer of the governmental unit may accept gifts,

168 grants and other contributions to the fund. The fund shall be an expendable trust subject to  
169 appropriation and shall be managed by a trustee or a board of trustees as provided in subsection  
170 (d). Any interest or other income generated by the fund shall be added to and become part of the  
171 fund. Amounts that a governmental unit receives as a sponsor of a qualified retiree prescription  
172 drug plan pursuant to 42 U.S.C. section 1395w-132 may be dedicated to and become part of the  
173 fund by vote of the governing body of the governmental unit. All monies held in the fund shall  
174 be accounted for separately from other funds of the governmental unit and shall not be subject to  
175 the claims of any general creditor of the governmental unit.

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

178 (d) The governing body of the governmental unit shall designate a trustee or board of  
179 trustees, which shall have general supervision of the management, investment and reinvestment  
180 of the OPEB Fund. The governing body may designate as the trustee or board of trustees: (i) the  
181 custodian; (ii) the governmental unit's retirement board as the board of trustees; or (iii) an OPEB  
182 Fund board of trustees established by the governmental unit pursuant to subsection (e). If no  
183 designation is made, the custodian of the fund shall be the trustee and shall manage and invest  
184 the fund. The duties and obligations of the trustee or board of trustees with respect to the fund  
185 shall be set forth in a declaration of trust to be adopted by the trustee or board, but shall not be  
186 inconsistent with this section. The declaration of trust and any amendments thereto shall be filed  
187 with the chief executive officer and the clerk of the governing body of the governmental unit and  
188 take effect 90 days after the date filed, unless the governing body votes to disapprove the  
189 declaration or amendment within that period. The trustee or board of trustees may employ  
190 reputable and knowledgeable investment consultants to assist in determining appropriate

191 investments and pay for those services from the fund, if authorized by the governing body of the  
192 governmental unit. The trustee or board of trustees may, with the approval of the State Retiree  
193 Benefits Trust Fund board of trustees, invest the OPEB Fund in the State Retiree Benefits Trust  
194 Fund established in section 24 of chapter 32A.

195 (e) The governing body of the governmental unit may vote to establish a separate OPEB  
196 Fund board of trustees to be the investing authority. The board of trustees shall consist of 5 to 13  
197 individuals, including a person or persons with the investment experience desired by the  
198 governmental unit, a citizen or citizens of the governmental unit, an employee of the  
199 governmental unit, a retiree or retirees of the governmental unit, and a governmental unit officer  
200 or officers. The governmental unit employee trustee shall be selected by current employees of  
201 the unit by ballot, and the retiree trustee or trustees shall be selected by current retirees of the  
202 unit by ballot. The remainder of the trustees shall be appointed by the chief executive officer of  
203 the governmental unit. The trustees will serve for terms of 3 or 5 years, as determined by the  
204 governing body of the governmental unit, and if a vacancy occurs, a trustee may be elected or  
205 selected in the same manner to serve for the remainder of the term. Trustees shall be eligible for  
206 reappointment.

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

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

220 (g) Monies in the OPEB Fund not required for expenditures or anticipated expenditures  
221 within the investment period, shall be invested and reinvested by the custodian as directed by the  
222 investing authority from time to time; provided such investment or reinvestment is made in  
223 accordance with: (i) section 54 of chapter 44, if the treasurer or OPEB Fund board of trustees is  
224 the investing authority, unless the governing body of the governmental unit authorizes  
225 investment under the prudent investor rule established in chapter 203C; (ii) section 23 of chapter  
226 32, if the retirement board is the investing authority; or (iii) sections 24 and 24A of chapter 32A,  
227 if the OPEB Fund is invested in the State Retiree Benefits Trust Fund.

228 (h) Amounts in the OPEB Fund may be appropriated by a two-thirds vote of the  
229 governing body of the governmental unit to pay the unit's share of health insurance benefits for  
230 retirees and their dependents upon certification by the trustee or board of trustees that such  
231 amounts are available in the fund. The treasurer of the governmental unit after consulting with  
232 the chief executive officer of the unit shall determine the amount to be appropriated from the  
233 fund to the annual budget for retiree health insurance and notify the trustee or board of trustees  
234 of that amount at the earliest possible opportunity in the annual budget cycle. Upon notification,  
235 the trustee or board of trustees shall take diligent steps to certify those funds as available for

236 appropriation by the governmental unit, or will be available by the time the appropriation would  
237 become effective or provide an explanation why the funds are or will not be available or should  
238 not be made available.

239 (i) In a regional school district, appropriations of amounts to the OPEB Fund may be  
240 made only in the annual budget submitted to the member cities and towns for approval. The  
241 annual report submitted to the member cities and towns pursuant to clause (k) of section 16 of  
242 chapter 71 shall include a statement of the balance in the fund and all additions to and  
243 appropriations from the fund during the period covered by such report.

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

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

254 The participating governmental unit may appropriate or otherwise contribute amounts to  
255 the OPEB Fund as provided in subsection (b). Amounts from the fund may be appropriated by  
256 the participating unit for its retiree health insurance expenses in the manner authorized in  
257 subsection (h) upon a determination by the treasurer of the unit, after consulting with the chief

258 executive officer of the unit, of the necessary amount and notification of the treasurer of the  
259 governmental unit maintaining the fund and the trustee or board of trustees of that amount. The  
260 trustee or board of trustees shall certify those funds available for appropriation, as provided in  
261 subsection (h), and the treasurer of the governmental unit maintaining the fund shall transfer the  
262 amounts certified to the participating governmental unit.

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

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

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

274         Section 20A. When a governmental unit obtains an actuarial valuation report in  
275 accordance with GASB containing statements of the liabilities of the unit for health care and  
276 other post-employment benefits for its retired employees and their dependents, it shall submit a  
277 copy to PERAC no later than 90 days after receipt of such report. PERAC may require that the  
278 governmental unit provide additional information related to such liabilities, normal cost and  
279 benefit payments, as specified by the executive office for administration and finance, in

280 consultation with PERAC. The governmental unit shall file the report and additional information  
281 with PERAC and the division of local services in the department of revenue. PERAC shall file a  
282 summary report of the information received pursuant to this section with the chairs of the house  
283 and senate committees on ways and means, the secretary of administration and finance and the  
284 board of trustees of the State Retiree Benefits Trust Fund established pursuant to section 24A of  
285 chapter 32A.

286 SECTION 16. Section 36A of chapter 35 of the General Laws, as so appearing, is hereby  
287 amended by striking out, in lines 3 and 4, the words “a board composed of the attorney general,  
288 the state treasurer and the director of accounts” and inserting in place thereof the following  
289 words:- the municipal finance oversight board.

290 SECTION 17. Sections 44 to 46, inclusive, of said chapter 35 are hereby repealed.

291 SECTION 18. Section 50 of said chapter 35 is hereby repealed.

292 SECTION 19. Section 3 of chapter 40 of the General Laws, as appearing in the 2014  
293 Official Edition, is hereby amended by inserting after the first paragraph the following  
294 paragraph:-

295 Notwithstanding this section or section 53 of chapter 44, a city or town that rents or  
296 leases any public building or property, or space within a building or property, other than a  
297 building or property under the control of the school committee, may deposit any monies received  
298 from the rental or lease in a separate account in the city or town treasury. The monies may be  
299 expended by the board, committee or department head in control of the building or property  
300 without further appropriation for the upkeep of the facility so rented or leased. Any balance  
301 remaining in the account at the close of a fiscal year shall be paid into the general fund of such

302 city or town; provided that in any city or town that accepts this proviso, any balance shall remain  
303 in the account and may be expended for the upkeep and maintenance of any facility under the  
304 control of the board, committee or department head in control of the building or property.

305 SECTION 20. Said chapter 40 is hereby further amended by inserting after section 4A  
306 the following section:-

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

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

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

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

319 (b) The chief executive officer of a city or town, or a board, committee or officer  
320 authorized by law to execute a contract in the name of a governmental unit may, on behalf of the  
321 unit, enter into a joint powers agreement with another governmental unit for the joint exercise of  
322 any of their common powers and duties within a designated region; provided, however, that the

323 joint powers agreement shall not apply to veterans' services in any city or town or districts and  
324 municipal veterans' services and departments shall be subject to chapter 115. The joint powers  
325 agreement shall be authorized by the parties thereto in the following manner: in a city, by the city  
326 council with the approval of the mayor; in a town, by the board of selectmen; and in a district, by  
327 the prudential committee. A decision to enter into a joint powers agreement pursuant to this  
328 section, or to join an existing region, shall not be subject to bargaining pursuant to chapter 150E.

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

343 (d) An entity established by a joint powers agreement shall be a body politic and  
344 corporate with the power to: (1) sue and be sued; (2) make and execute contracts and other  
345 instruments necessary for the exercise of the powers of the region; (3) make, amend and repeal

346 policies and procedures relative to the operation of the region; (4) receive and expend funds; (5)  
347 apply for and receive grants from the commonwealth, the federal government and other grantors;  
348 (6) submit an annual report to each member governmental unit, which shall contain a detailed  
349 financial statement and a statement showing the method by which the annual charges assessed  
350 against each governmental unit were computed; and (7) any such other powers as are necessary  
351 to properly carry out its powers as a body politic and corporate.

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

367 The board shall appoint a business officer who may be a city auditor, town accountant or  
368 officer with similar duties, of 1 of the participating governmental units. The business officer shall

369 have the duties and responsibilities of an auditor or accountant pursuant to sections 52 and 56 of  
370 chapter 41 and shall not be eligible to hold the office of treasurer.

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

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

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

385           (h) A regional school district, superintendency union, educational collaborative, charter  
386 school or commonwealth virtual school may only be formed as provided in the applicable  
387 provisions of the General Laws, and no joint powers agreement made pursuant to this section  
388 may, in substance, create such a district, union, collaborative, charter school or virtual school,  
389 irrespective of how the entity created pursuant to a joint powers agreement may be characterized

390 or named. A joint powers agreement relating to public schools may only be entered into by the  
391 school committee, or other governing board, as applicable.

392 SECTION 21. Section 5A of said chapter 40, as appearing in the 2014 Official Edition, is  
393 hereby amended by striking out, in line 4, the word “three” and inserting in place thereof the  
394 following figure:- 5.

395 SECTION 22. Said chapter 40 is hereby further amended by striking out section 5B, as so  
396 appearing, and inserting in place thereof the following section:-

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

400 The treasurer shall be the custodian of all stabilization funds and may deposit the  
401 proceeds in a trust company, co-operative bank or savings bank, if the trust company or bank is  
402 organized or exists pursuant to the laws of the commonwealth or any other state or may transact  
403 business in the commonwealth and has its main office or a branch office in the commonwealth; a  
404 national bank, federal savings bank or federal savings and loan association, if the bank or  
405 association may transact business and has its main office or a branch office in the  
406 commonwealth; provided, however, that a state-chartered or federally-chartered bank shall be  
407 insured by the Federal Deposit Insurance Corporation or its successor; or may invest the funds in  
408 participation units in a combined investment fund pursuant to section 38A of chapter 29 or in  
409 securities that are legal investments for savings banks.

410 At the time of creating any stabilization fund the city, town or district shall specify, and at  
411 any later time may alter, the purpose of the fund, which may be for any lawful purpose, including

412 without limitation, an approved school project pursuant to chapter 70B or any other purpose for  
413 which the city, town or district may lawfully borrow money. The specification and any  
414 alteration of purpose, and any appropriation of funds from any such fund, shall be approved by a  
415 two-thirds vote, except as provided in paragraph (g) of section 21C of chapter 59 for a majority  
416 referendum vote. Subject to said section 21C of said chapter 59, any such vote shall be of the  
417 legislative body of the city, town or district, subject to charter.

418           Notwithstanding section 53 of chapter 44 or any other general or special law to the  
419 contrary, a city, town or district that accepts this paragraph may dedicate, without further  
420 appropriation, all, or a percentage not less than 25 per cent, of a particular fee, charge or other  
421 receipt to any stabilization fund established pursuant to this section; provided, however, that the  
422 receipt is not reserved by law for expenditure for a particular purpose. For purposes of this  
423 paragraph, a receipt shall not include taxes or excises assessed pursuant to chapter 59, 60A, 60B,  
424 61, 61A or 61B or surcharges assessed pursuant to section 39M or chapter 44B. A dedication  
425 shall be approved by a two-thirds vote of the legislative body of the city, town or district, subject  
426 to charter, and may be terminated in the same manner. A vote to dedicate or terminate a  
427 dedication shall be made before the fiscal year in which the dedication or termination is to  
428 commence and shall be effective at least for 3 fiscal years.

429           SECTION 23. Said chapter 40 is hereby further amended by inserting after section 8K  
430 the following section:-

431           Section 8L. (a) For the purposes of this section “farming” and “agriculture” shall have the  
432 same meaning as ascribed to them in section 1A of chapter 128.

433 (b) A municipality which accepts this section may establish a municipal agricultural  
434 commission to promote and develop the agricultural resources of the municipality. Unless  
435 otherwise restricted by law, a municipal agricultural commission may: (i) buy, hold, manage,  
436 license or lease land for agricultural purposes; (ii) educate the public on agricultural issues; (iii)  
437 advocate for farmers, farm businesses and farm interests; (iv) assist farmers in resolving  
438 municipal problems or conflicts related to farms; (v) seek to coordinate agricultural-related  
439 activities with other governmental bodies or unofficial local groups or organizations that promote  
440 agriculture; (vi) receive grants, gifts, bequests or devises of money or personal property of any  
441 nature and interests in real property in accordance with this section; (vii) apply for, receive,  
442 expend and act on behalf of the municipality in connection with federal and state grants or  
443 programs or private grants related to local agriculture, with the approval of the mayor or city  
444 manager in a city or the board of selectmen in a town; and (viii) advertise, prepare, print and  
445 distribute books, maps, charts and pamphlets related to local agriculture that the municipal  
446 agricultural commission deems necessary for its work.

447 (c) A commission may conduct research and prepare agricultural-related plans, including  
448 a comprehensive local agricultural land plan which shall be, to the extent possible, consistent  
449 with any current town master plan and regional area plans. The plan shall show or identify: (i)  
450 agricultural land areas and facilities; (ii) matters which may be shown on a tract index under  
451 section 33 of chapter 184; (iii) acquisitions of interest in land under this section; (iv) municipal  
452 lands that are held as open space; (v) nonmunicipal land subject to legal requirements or  
453 restrictions to protect that land or use it for open space, conservation, recreation or agriculture;  
454 (vi) land that should be retained as a public necessity for agricultural use; and (vii) any other

455 information that the commission determines to be relevant to local agricultural land use. The  
456 commission may amend the plan whenever necessary.

457 (d) The commission may appoint a chair, clerks, consultants and other employees and  
458 may contract for materials and services as it may require, subject to appropriation by the  
459 municipality.

460 (e) The commission shall keep accurate records of its meetings and actions and shall file  
461 an annual report with the clerk of the municipality. The commission's annual report shall be  
462 posted on the municipality's public website and, in a town, shall be printed in the annual town  
463 report for that year.

464 (f) A commission shall consist of not less than 3 nor more than 7 members who shall be  
465 residents of the municipality. A majority of members shall be farmers or employed in an  
466 agriculture-related field. If farmers or persons employed in agriculture are not available to serve  
467 on the commission, then the commission shall include a majority of members with knowledge  
468 and experience in agricultural practices or knowledge of related agricultural business. Each  
469 member of the commission shall serve for a term of 3 years; provided, however, that the initial  
470 members appointed under this section shall serve for terms of 1, 2 or 3 years and the terms shall  
471 be arranged by the appointing authority so that the terms of approximately 1/3 of the  
472 commission's members shall expire each year.

473 In a city, the members of a commission shall be appointed by the mayor unless otherwise  
474 provided by the city's charter; provided, however, that in a city having a Plan D or Plan E  
475 charter, the appointments shall be made by the city manager unless otherwise provided by the  
476 city's charter. In a town, the members of the commission shall be appointed after a public

477 hearing by the board of selectmen; provided, however, that in a town having a town manager  
478 form of government, the appointments shall be made by the town manager subject to the  
479 approval of the board of selectmen.

480         A member of a commission may be removed for cause by the appointing authority after a  
481 public hearing if a hearing is requested by the member. A vacancy created by a member being  
482 removed for cause shall be filled by the appointing authority for the remainder of the unexpired  
483 term in the same manner as the original appointment.

484         (g) A commission may receive gifts, bequests or devises of personal property or interests  
485 in real property as described in this subsection in the name of the municipality, subject to the  
486 approval of the city council or board of selectmen, as the case may be. The commission may  
487 purchase interests in the land only with funds available to the commission. A city council or a  
488 town meeting may raise or transfer funds so that the commission may acquire in the name of the  
489 municipality, by option, purchase, lease or otherwise, the fee in the land or water rights,  
490 conservation or agricultural restrictions, easements or other contractual rights as may be  
491 necessary to acquire, maintain, improve, protect, limit the future use of or conserve and properly  
492 utilize open spaces in land and water areas within the municipality. The commission shall  
493 manage and control the interests in land acquired under this subsection. The commission shall  
494 not take or obtain land by eminent domain.

495         The commission shall adopt rules and regulations governing the use of land and water  
496 under its control and prescribe civil penalties, not exceeding a fine of \$100, for a violation.

497         (h) A municipality may appropriate money to an agricultural preservation fund of which  
498 the treasurer of the municipality shall be the custodian. The treasurer shall receive, deposit or

499 invest the funds in savings banks, trust companies incorporated under the laws of the  
500 commonwealth, banking companies incorporated under the laws of the commonwealth which are  
501 members of the Federal Deposit Insurance Corporation or national banks or invest the funds in:  
502 (i) paid up shares and accounts of and in cooperative banks; (ii) shares of savings and loan  
503 associations; or (iii) shares of federal savings and loan associations doing business in the  
504 commonwealth. Any income derived from deposits or investments under this subsection shall be  
505 credited to the fund. Money in the fund may be expended by the commission for any purpose  
506 authorized by this section.

507 SECTION 24. Said chapter 40 is hereby further amended by inserting after section 13D  
508 the following section:-

509 Section 13E. Any school district which accepts this section, by a majority vote of the  
510 school committee and a majority vote of the legislative body or, in the case of a regional school  
511 district by a majority vote of the legislative bodies in a majority of the member communities of  
512 the district, may establish and appropriate or transfer money to a reserve fund to be utilized in the  
513 upcoming fiscal years, to pay, without further appropriation, for unanticipated or unbudgeted  
514 costs of special education, out-of-district tuition or transportation. The balance in such reserve  
515 fund shall not exceed 2 per cent of the annual net school spending of the school district.

516 Funds shall only be distributed from the reserve funds after a majority vote of the school  
517 committee and a majority vote of the board of selectman or city council, or, in the case of a  
518 regional school district by a majority vote of the board of selectmen or city council in a majority  
519 of the member communities of the district.

520           The district treasurer may invest the monies in the manner authorized in section 54 of  
521 chapter 44 and any interest earned thereon shall be credited to and become part of the fund.

522           SECTION 25. The first paragraph of section 22A of said chapter 40, as appearing in the  
523 2014 Official Edition, is hereby amended by striking out the second sentence and inserting in  
524 place thereof the following sentence:- In any city or town that accepts this sentence, the  
525 agreement for the acquisition or installation of parking meters may provide that payments  
526 thereunder shall be made over a period not exceeding 5 years without appropriation, from fees  
527 received for the use of such parking meters notwithstanding section 53 of chapter 44.

528           SECTION 26. Said section 22A of said chapter 40, as so appearing, is hereby amended  
529 by striking out the third sentence and inserting in place thereof the following 2 sentences:- Such  
530 fees shall be established and charged at rates determined by the city or town. Rates may be set  
531 for the purpose of managing the parking supply. The revenue therefrom may be used for  
532 acquisition, installation, maintenance and operation of parking meters and other parking payment  
533 and enforcement technology, the regulation of parking, salaries of parking management  
534 personnel, improvements to the public realm, and transportation improvements, including, but  
535 not limited to, the operations of mass transit and facilities for biking and walking.

536           SECTION 27. Said chapter 40 is hereby amended by inserting after section 22A the  
537 following section:-

538           Section 22A1/2. A city or town may establish 1 or more parking benefit districts, as a  
539 geographically defined area, in which parking revenue collected therein may be designated in  
540 whole or in part for use in that district through a dedicated fund in accordance with the purposes  
541 and uses listed in section 22A. A parking benefit district may be managed by a body designated

542 by the municipality, including, but not limited to, a business improvement district or main streets  
543 organization.

544 SECTION 28. Section 22B of said chapter 40, as appearing in the 2014 Official Edition,  
545 is hereby amended by striking out, in lines 1 and 2, the words “Any city or town having installed  
546 parking meters or coin-operated locking devices for bicycle parking” and inserting in place  
547 thereof the following words:- In a city or town that accepts this section and installs parking  
548 meters or coin-operated locking devices for bicycle parking, the city or town.

549 SECTION 29. Section 22C of said chapter 40, as so appearing, is hereby amended by  
550 striking out, in line 5, the words “Those cities and towns” and inserting in place thereof the  
551 following words:- In a city or town that accepts this sentence, the city or town.

552 SECTION 30. Said section 22C of said chapter 40, as so appearing, is hereby further  
553 amended by inserting after the word “services”, in line 15, the following words:- or any of the  
554 purposes and uses listed in section 22A.

555 SECTION 31. Subsection (d) of section 39M of said chapter 40, as so appearing, is  
556 hereby amended by striking out the first sentence and inserting in place thereof the following  
557 sentence:- A person claiming an exemption provided under this subsection may apply to the  
558 board of assessors, in writing, on a form approved by the commissioner of revenue, on or before  
559 the deadline for an application for exemption under section 59 of chapter 59.

560 SECTION 32. Said chapter 40 is hereby further amended by striking out section 44A, as  
561 so appearing, and inserting in place thereof the following section:-

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

566 SECTION 33. Said chapter 40 is hereby further amended by striking out section 44E, as  
567 so appearing, and inserting in place thereof the following section:-

568 Section 44E. The selectmen of each of the several towns, upon receipt of a  
569 recommendation that a regional refuse disposal district be established, shall vote on the question  
570 of accepting the plan. The mayors of the several cities, upon receipt of a recommendation that a  
571 regional refuse disposal district be established, shall submit the question of accepting the plan to  
572 their respective city councils within 60 days after receipt of the recommendation. If a majority of  
573 the members of each city council voting on the question and the board of selectmen in each town  
574 vote in the affirmative, the proposed regional refuse disposal district shall be deemed to be  
575 established in accordance with the terms of the proposed agreement.

576 SECTION 34. Section 44F of said chapter 40, as so appearing, is hereby amended by  
577 striking out, in lines 28 to 30, inclusive, the words “a majority of the voters present and voting on  
578 the matter at a town meeting called for the purpose of expressing such disapproval” and inserting  
579 in place thereof the following words:- the board of selectmen.

580 SECTION 35. Section 56 of said chapter 40, as so appearing, is hereby amended by  
581 striking out the first 2 sentences and inserting in place thereof the following 2 sentences:- Every  
582 fifth year, the commissioner shall certify as to whether the board of assessors is assessing  
583 property at full and fair cash valuation. Once certified, a city or town may classify in the manner

584 set out in this section for the year of certification and for the 4 years following said year of  
585 certification.

586 SECTION 36. Said section 56 of said chapter 40, as so appearing, is hereby further  
587 amended by striking out, in line 78, the word “triennial” and inserting in place thereof the  
588 following word:- 5-year.

589 SECTION 37. Section 57 of said chapter 40, as so appearing, is hereby amended by  
590 inserting after the word “annually”, in line 18, the following words:- , and may periodically, .

591 SECTION 38. Said section 57 of said chapter 40, as so appearing, is hereby further  
592 amended by striking out, in lines 23 and 24, the words “for not less than a twelve month period”.

593 SECTION 39. Said chapter 40 is hereby further amended by inserting after section 60A  
594 the following section:-

595 Section 60B. (a) A city or town, by vote of its town meeting, town council or city  
596 council, with the approval of the mayor where required by law, on its own behalf or in  
597 conjunction with one or more cities or towns, may adopt and implement a workforce housing  
598 special tax assessment plan, hereinafter referred to as WH-STA plan, intended to encourage and  
599 facilitate the increased development of middle income housing; provided, however, that any such  
600 WH-STA plan shall: (1) designate 1 or more areas of such city or town as a WH-STA zone,  
601 subject to regulations adopted by the city or town, pursuant to subsection (c) of this section, as  
602 presenting exceptional opportunities for increased development of middle income housing. Any  
603 WH-STA plan adopted by more than 1 city or town shall designate WH-STA zones consisting of  
604 contiguous areas of such cities or towns; (2) describe in detail all construction and construction-  
605 related activity contemplated for the WH-STA zone as of the date of adoption of the WH-STA

606 plan; provided that the WH-STA plan shall include the types of residential developments which  
607 are projected to occur within the WH-STA zone, with documentary evidence of the level of  
608 commitment therefor, including but not limited to architectural plans and specifications as  
609 required by regulations promulgated pursuant to subsection (c); (3) authorize special tax  
610 assessment exemptions from property taxes, pursuant to subsection Fifty-eighth of section 5 of  
611 chapter 59, for a specified term not to exceed 5 years, for any parcel of real property which is  
612 located in a WH-STA zone and for which an agreement has been executed with the owner of the  
613 real property pursuant to paragraph (4). The WH-STA plan may exempt owners of parcels of real  
614 estate from up to 100 per cent of property taxes during 2 years of construction and as set forth in  
615 an agreement executed pursuant to paragraph (4). The WH-STA plan may also exempt such  
616 owners from property taxes during a 3-year stabilization period following construction; provided,  
617 that the exemption may be up to 75 per cent of property taxes during a first year of stabilization,  
618 up to 50 per cent of property taxes during a second year of stabilization, and up to 25 per cent of  
619 property taxes during a third year of stabilization; (4) include executed agreements between the  
620 city or town and each owner of a parcel of real property which is located in the WH-STA zone,  
621 provided that such agreements shall include, but not be limited to, the following: (i) all material  
622 representations of the parties which served as the basis for the descriptions contained in the WH-  
623 STA plan, in accordance with the provisions of paragraph (2), and which served as a basis for the  
624 granting of a WH-STA exemption;(ii) any terms deemed appropriate by the city or town relative  
625 to compliance with the WH-STA agreement including, but not limited to, what shall constitute a  
626 default by the property owner and what remedies shall be allowed between the parties for any  
627 such defaults, including an early termination of the agreement; (iii) provisions governing  
628 maximum rental prices that may be charged by the developer to create middle income workforce

629 housing, as set forth in the regulations adopted by the city or town pursuant to subsection (c); (iv)  
630 a detailed recitation of all other benefits and responsibilities inuring to and assumed by the  
631 parties to such agreement;(v) a provision that such agreement shall be binding upon subsequent  
632 owners of the parcel of real property; and (5) delegate the authority to execute agreements in  
633 accordance with paragraph (4) to the board of assessors of the city or town, and to the board,  
634 agency or officer of the city or town responsible for housing.

635 (b) A city or town may at any time revoke its designation of a WH-STA zone and, as a  
636 consequence of such revocation, shall immediately cease the execution of any additional  
637 agreements pursuant to paragraph (4) of subsection (a). The revocation shall not affect  
638 agreements relative to property tax exemptions pursuant to said paragraph (4) of subsection (a)  
639 which were executed prior to the revocation. The board of assessors of the city or town and the  
640 board, agency or officer of the city or town responsible for housing, authorized pursuant to  
641 paragraph (5) of subsection (a) to execute agreements, shall retain a copy of each such  
642 agreement, together with a list of the parcels included therein.

643 (c) Upon the adoption of a WH-STA plan, a city or town shall promulgate regulations  
644 governing the implementation of such plans in the city or town. The regulations shall establish  
645 eligibility requirements for developers to enter into a WH-STA agreement pursuant to paragraph  
646 (4) of subsection (a). The regulations shall establish, among other things: (1) a procedure for  
647 developers to apply to the city or town for a WH-STA agreement; (2) a minimum number of new  
648 residential units to be constructed for an owner of a parcel of real estate to be eligible to enter  
649 into a WH-STA agreement; (3) the maximum rental prices that may be charged by the developer  
650 for the constructed residential units throughout the duration of a WH-STA agreement; and (4)

651 other eligibility criteria that will facilitate and encourage the construction of workforce housing  
652 in a manner appropriate to the particular city or town.

653 (d) The owner of property subject to a WH-STA agreement shall certify to the city or  
654 town the rental prices of the residential units designated in the WH-STA agreement. The  
655 certification shall be provided to the city or town on the date of initial occupancy and on an  
656 annual basis thereafter throughout the duration of the executed WH-STA agreement. If the owner  
657 fails to provide such certification, or otherwise fails to comply with the WH-STA agreement, or  
658 if the city or town determines that the owner is unlikely to come into compliance with the  
659 affordability requirements set forth in the agreement, the city or town may place a lien on the  
660 property in the amount of the real estate tax exemptions granted pursuant to the WH-STA  
661 agreement for any year in which the owner is not in compliance with this subsection. Any such  
662 lien shall be recorded in the registry of deeds or the registry district of the land court wherein the  
663 land lies;

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

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

671 SECTION 41. Said section 2 of said chapter 40D, as so appearing, is hereby further  
672 amended by striking out, in line 35 , the words “at an annual or special town meeting” and  
673 inserting in place thereof the following words:- its board of selectmen.

674 SECTION 42. Subsection (d) of section 9 of chapter 40N of the General Laws, as so  
675 appearing, is hereby amended by inserting after the second paragraph the following paragraph:-

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

680 SECTION 43. Said chapter 40N is hereby further amended by striking out section 27, as  
681 so appearing, and inserting in place thereof the following section:-

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

686 SECTION 44. Section 1 of chapter 40Q of the General Laws, as so appearing, is hereby  
687 amended by striking out the definition of “Adjustment factor”.

688 SECTION 45. Said section 1 of said chapter 40Q, as so appearing, is hereby further  
689 amended by striking out the definition of “Captured assessed value”.

690 SECTION 46. Said section 1 of said chapter 40Q, as so appearing, is hereby further  
691 amended by striking out the definition of “Inflation factor”.

692 SECTION 47. Said section 1 of said chapter 40Q, as so appearing, is hereby further  
693 amended by striking out the definition of “Invested revenue district development program” and  
694 inserting in place thereof the following definition:-

695 “Invested revenue district development program”, a statement which, in addition to the  
696 information required for a development program, shall also include: (1) estimates of tax revenues  
697 to be derived from the invested revenue district; (2) a projection of the tax revenues to be derived  
698 from the invested revenue district in the absence of a development program; (3) a statement as to  
699 whether the issuance of bonds contemplated pursuant to this chapter shall be general or special  
700 obligation bonds; (4) the percentage of the tax increment to be applied to the development  
701 program and resulting tax increments in each year of the program; and (5) a statement of the  
702 estimated impact of tax increment financing on all taxing jurisdictions in which the district is  
703 located.

704 SECTION 48. Said section 1 of said chapter 40Q, as so appearing, is hereby further  
705 amended by striking out the definition of “Original assessed value” and inserting in place thereof  
706 the following definition:-

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

709 SECTION 49. Said section 1 of said chapter 40Q, as so appearing, is hereby further  
710 amended by striking out the definition of “Tax increment” and inserting in place thereof the  
711 following definition:-

712 “Tax increment”, all annual increases in the municipality’s limit on total taxes assessed  
713 pursuant to subsection (f) of section 21C of chapter 59 that are attributable to parcels within the

714 district for fiscal years with an assessment date later than the base date. The tax increment shall  
715 also include the part of increases in the limit on total taxes assessed allowed pursuant to said  
716 subsection (f) of said section 21C of said chapter 59 that are attributable to such increases  
717 pursuant to said subsection (f) of said section 21C of said chapter 59 in prior years that were part  
718 of the increment in such prior years. In any year that the limit on total taxes assessed pursuant to  
719 said section 21C of said chapter 59 is lower than the prior year's limit on total taxes assessed, the  
720 tax increment shall be reduced in the same proportion as the limit on total taxes assessed.

721 SECTION 50. Said chapter 40Q is hereby further amended by striking out section 3, as  
722 so appearing, and inserting in place thereof the following section:-

723 Section 3. (a) The city or town may retain all or part of the tax increment of an invested  
724 revenue district for the purpose of financing the development program. When a development  
725 program for an invested revenue district is adopted, the city or town shall adopt a statement of  
726 the percentage of tax increment to be retained in accordance with the development program. The  
727 statement of percentage may establish a specific percentage or percentages or may describe a  
728 method or formula for determination of the percentage. The assessor shall certify the amount of  
729 the tax increment to the city or town each year.

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

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

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

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

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

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

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

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

763 SECTION 51. Section 1B of chapter 41 of the General Laws, as so appearing, is hereby  
764 amended by inserting after the first sentence the following sentence:- For purposes of this  
765 section, the positions of town treasurer and collector of taxes, elected pursuant to section 1, may  
766 be combined into 1 position and become an appointed position in the manner provided in this  
767 section.

768 SECTION 52. Said section 1B of said chapter 41, as so appearing, is hereby further  
769 amended by striking out, in lines 11 and 12, the word "Title" and inserting in place thereof, in  
770 each instance, the following word:- Title(s).

771 SECTION 53. Section 27 of said chapter 41 is hereby repealed.

772 SECTION 54. Section 30B of said chapter 41, as appearing in the 2014 Official Edition,  
773 is hereby amended by striking out, in line 3, the words "by vote of their legislative bodies" and  
774 inserting in place thereof the following words:- by vote of the city council with the approval of  
775 the mayor, in a city, and by vote of the board of selectmen, in a town.

776 SECTION 55. Section 37 of said chapter 41 is hereby repealed.

777 SECTION 56. Section 39B of said chapter 41 is hereby repealed.

778 SECTION 57. Section 52 of said chapter 41, as appearing in the 2014 Official Edition, is  
779 hereby amended by inserting after the fourth sentence the following 2 sentences:- The board of  
780 selectmen may designate any 1 of its members for the purpose of approving bills or payrolls  
781 under this section; provided, however, that the member shall make available to the board, at the  
782 first meeting following such action, a record of such actions. This provision shall not limit the  
783 responsibility of each member of the board of selectmen in the event of a noncompliance with  
784 this section.

785 SECTION 58. Section 56 of said chapter 41, as so appearing , is hereby amended by  
786 inserting after the first sentence the following 2 sentences:- For purposes of this section, the  
787 board of selectmen and any other board, committee or head of department consisting of more  
788 than 1 member authorized to expend money, may designate any 1 of its members to approve all  
789 bills, drafts, orders and payrolls; provided, however, that the member shall make available to the  
790 board, committee or other department head, at the first meeting following such action, a record  
791 of such actions. This provision shall not limit the responsibility of each member of the board in  
792 the event of a noncompliance with this section.

793 SECTION 59. Section 108B of said chapter 41, as so appearing, is hereby amended by  
794 striking out the third sentence.

795 SECTION 60. Section 111F of said chapter 41, as so appearing, is hereby amended by  
796 adding the following paragraph:-

797 Notwithstanding the provisions of this section, section 100 or any other general or special  
798 law to the contrary, any city, town or district that accepts this paragraph may establish and

799 appropriate amounts to a special injury leave indemnity fund for payment of injury leave  
800 compensation or medical bills incurred under this section or said section 100, and may deposit  
801 into such fund any amounts received from insurance proceeds or restitution for injuries to  
802 firefighters or police officers. The monies in the special fund may be expended, with the  
803 approval of the chief executive officer and without further appropriation, for paying expenses  
804 incurred under this section or said section 100, including, but not limited to, expenses associated  
805 with paying compensation other than salary to injured firefighters or police officers and  
806 providing replacement services for the injured firefighters or police officers, in lieu of or in  
807 addition to any amounts appropriated for the compensation of such replacements. Any balance  
808 in the fund shall carry over from year to year, unless specific amounts are released to the general  
809 fund by the chief executive officer upon a finding that the amounts released are not immediately  
810 necessary for the purpose of the fund, and not required for expenses in the foreseeable future.

811 SECTION 61. Section 8 of chapter 43B of the General Laws, as so appearing, is hereby  
812 amended by striking out, in line 38, the words “clause (11) of.”

813 SECTION 62. Chapter 44 of the General Laws is hereby amended by striking out  
814 sections 6 and 6A, as so appearing, and inserting in place thereof the following 2 sections:-

815 Section 6. Cities and towns may, by a majority vote, incur debt for temporary loans for  
816 the payment of land damages or any proportion of the general expenses of altering a grade  
817 crossing which they are required primarily to pay, or any proportion of the expense of  
818 constructing a highway or installing traffic control devices and other devices appurtenant thereto,  
819 in anticipation of payment or reimbursement by the commonwealth or county, such payment or  
820 reimbursement first having been agreed upon by the commissioner of highways or county

821 commissioners, or the sums allotted for such payments or reimbursements having first been  
822 certified as available by the commissioner of highways or county commissioners, and may issue  
823 notes therefor for a period not exceeding 2 years from their date; and when any money so paid is  
824 repaid to the municipality, it shall be applied to the discharge of the loan. Notes issued under  
825 this section shall not be renewed or paid by the issue of new notes, except as provided in section  
826 17.

827           Section 6A. If a city, town or district has been allotted a grant by the federal government,  
828 the commonwealth, or any agency or department of either, or by any body politic or public  
829 instrumentality of the commonwealth, or similar entity, for any purpose for which the city, town  
830 or district may incur debt that may be payable over a term of 5 years or longer, and is required  
831 primarily to pay that proportion of the expense for which an advance payment or reimbursement  
832 is to be received from such sources, such advance payment or reimbursement first having been  
833 agreed upon by the grantor of the funds, in order to provide the necessary funds to meet the  
834 expense for which the advance payment or reimbursement is to be made, the treasurer of the city  
835 may, with the approval of the official whose approval is required by the city charter in the  
836 borrowing of money, the treasurer of the town may, with the approval of the board of selectmen,  
837 and the treasurer of the district may, with the approval of the prudential committee, if any,  
838 otherwise the commissioners, incur debt outside the debt limit and issue notes therefor for a  
839 period not exceeding 2 years from their dates, and may refund the same from time to time;  
840 provided, however, that no loan shall be so refunded unless the auditor, in the case of a city, or  
841 the accountant or chief accounting officer in the case of a town or district which has such an  
842 officer, otherwise the treasurer, shall certify in a writing filed in the office of the treasurer, where  
843 it shall be open to inspection by the public, that at the time such loan is refunded, the city, town

844 or district remains entitled to receive the advance payment or reimbursement in an amount at  
845 least equal to the amount of the refunding loan. The proceeds of the advance payment or  
846 reimbursement shall be applied to the discharge of the loan, without further appropriation. In the  
847 event the city, town or district shall no longer be entitled to receive advance payment or  
848 reimbursement in an amount sufficient to pay all or any portion of a loan issued under this  
849 section at the time such loan matures, the loan shall be paid from revenue funds of the city, town  
850 or district to the extent it can no longer be refunded under this section. A payment made by a  
851 city, town or district as provided in the preceding sentence shall be reported by the auditor or  
852 accountant of the city, town or district, or other officer having similar duties, or by the treasurer  
853 if there be no such officer, to the assessors, who shall include the amount so reported in the  
854 determination of the next annual tax rate, unless the city, town or district has otherwise made  
855 provision therefor. The provisions of chapter 74 of the acts of 1945 shall not apply to borrowing  
856 under this section.

857 SECTION 63. Said chapter 44 is hereby further amended by striking out sections 7 and  
858 8, as so appearing, and inserting in place thereof the following 2 sections:-

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

864 (1) For the acquisition of interests in land or the acquisition of assets, or for the following  
865 projects: the landscaping, alteration, remediation, rehabilitation or improvement of public land,

866 the dredging, improvement, restoration, preservation or remediation of public waterways, lakes  
867 or ponds, the construction, reconstruction, rehabilitation, improvement, alteration, remodeling,  
868 enlargement, demolition, removal or extraordinary repair of public buildings, facilities, assets,  
869 works or infrastructure, including: (i) the cost of original equipment and furnishings of the  
870 buildings, facilities, assets, works or infrastructure; (ii) damages under chapter 79 resulting from  
871 any such acquisition or project; and (iii) the cost of engineering, architectural or other services  
872 for feasibility studies, plans or specifications as part of any acquisition or project; provided that  
873 the interest in land, asset acquired or project shall have a useful life of at least 5 years; and  
874 provided further, that the period of such borrowing shall not exceed the useful life of the interest  
875 in land, asset acquired or project.

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

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

884           (4) In Boston, for the original construction, or the extension or widening, with permanent  
885 pavement of lasting character conforming to specifications approved by the Massachusetts  
886 Department of Transportation established under chapter 6C and under the direction of the board  
887 of park commissioners of the city of Boston, of ways, other than public ways, within or bounding

888 on or connecting with any public park in said city, including land damages and the cost of  
889 pavement and sidewalks laid at the time of said construction, or for the construction of such  
890 ways with stone, block, brick, cement concrete, bituminous concrete, bituminous macadam or  
891 other permanent pavement of similar lasting character under specifications approved by said  
892 department of highways, 10 years.

893 (5) For the cost of repairs to private ways open to the public under section 6N of chapter  
894 40, 5 years.

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

899 (7) For the cost of feasibility studies or engineering or architectural services for plans and  
900 specifications for any proposed project for which a city, town or district is authorized to borrow,  
901 5 years if issued before any other debt relating to the project is authorized, otherwise the period  
902 for the debt relating to the project.

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

905 (9) For the development, design, purchase and installation of computer hardware or  
906 software and computer-assisted integrated financial management and accounting systems; 10  
907 years.

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

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

915 Section 8. Cities and towns may incur debt, by a two-thirds vote, outside the limit of  
916 indebtedness prescribed in section 10, for the following purposes and payable within the periods  
917 hereinafter specified or, except with respect to clauses (1), (2), (3A), (9) and (18), within such  
918 longer period not to exceed 30 years determined by the director to be the maximum useful life of  
919 the public work, improvement or asset being financed under any guidelines issued under section  
920 38:

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

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

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

930 (3A) For conducting groundwater inventory and analysis of the community water supply,  
931 including pump tests and quality tests relating to the development of using said groundwater as  
932 an additional source or a new source of water supply for any city, town or district, 10 years.

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

938 (4A) For remodeling, reconstructing or making extraordinary repairs to reservoirs and  
939 filter beds, 30 years; provided, however, that no indebtedness shall be incurred hereunder until  
940 plans relating to the project shall have been submitted to the department of environmental  
941 protection, and the approval of said department has been granted therefor.

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

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

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

949 (7A) For the purchase, replacement or rehabilitation of water departmental equipment, 10  
950 years.

951 (8) For establishing, purchasing, extending, or enlarging a municipally owned gas or  
952 electric lighting plant, community antenna television system, or telecommunications system, 20  
953 years.

954 (8A) For remodeling, reconstructing, or making extraordinary repairs to a municipally  
955 owned gas or electric lighting plant, community antenna television system, or  
956 telecommunications system, when approved by a majority of the members of the municipal  
957 finance oversight board, for the number of years not exceeding 10, as said board shall fix. Each  
958 city or town seeking approval by the board of a loan under this clause shall submit to said board  
959 all plans and other information considered by the board to be necessary for a determination of the  
960 probable extended use of such plant, community television antenna system or  
961 telecommunications system likely to result from the remodeling, reconstruction, or repair, and in  
962 considering approval under this clause of a requested loan and the terms thereof, special  
963 consideration shall be given to that determination.

964 (9) For emergency appropriations that are approved by the director, not more than 2 years  
965 or such longer period not to exceed 10 years as determined by the director after taking into  
966 consideration the ability of the city, town or district to provide other essential public services and  
967 pay, when due, the principal and interest on its debts, the amount of federal and state payments  
968 likely to be received for the purpose of the appropriations and such other factors as the director  
969 may deem necessary or advisable; provided, however, that for the purposes of this clause,  
970 “emergency” shall mean a sudden, unavoidable event or series of events which could not  
971 reasonably have been foreseen or anticipated at the time of submission of the annual budget for  
972 approval; provided, further, that emergency shall not include the funding of collective bargaining  
973 agreements or items that were previously disapproved by the appropriating authority for the

974 fiscal year in which the borrowing is sought; and provided, further, that for the purposes of this  
975 clause, debt may be authorized by the treasurer of the city, town or district, with the approval of  
976 the chief executive officer in a city or town, or the prudential committee, if any, or by the  
977 commissioners in a district.

978 (9A) For emergency appropriations approved by a majority of the members of the  
979 municipal finance oversight board, up to the period fixed by law for the debt as determined by  
980 the board; provided, however, that this clause shall apply only to appropriations for capital  
981 purposes including, but not limited to, the acquisition, construction, reconstruction or repair of  
982 any public building, work, improvement or asset, and upon a demonstration by the city, town or  
983 district that the process for authorizing debt in the manner otherwise provided by law imposes an  
984 undue hardship in its ability to respond to the emergency; provided further, that for purposes of  
985 this clause, “emergency” shall mean a sudden, unavoidable event or series of events which could  
986 not reasonably have been foreseen or anticipated at the time of submission of the annual budget  
987 for approval; and provided, further, that for the purposes of this clause, debt may be authorized  
988 by the treasurer of the city, town or district, with the approval of the chief executive officer in a  
989 city or town, or the prudential committee, if any, or by the commissioners in a district.

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

993 The designation of any such memorial shall not be changed except after a public hearing  
994 by the board of selectmen or by the city council of the municipality wherein said memorial is  
995 located, notice of the time and place of which shall be given, at the expense of the proponents, by

996 the town or city clerk as the case may be, by publication not less than 30 days prior thereto in a  
997 newspaper, if any, published in such town or city; otherwise, in the county in which such town or  
998 city lies; and notice of which shall also have been given by the proponents, by registered mail,  
999 not less than 30 days prior to such hearing, to all veterans' organizations of such town or city.

1000 (11) For acquiring street railway or other transportation property under sections 143 to  
1001 158, inclusive, of chapter 161, operating the same, or contributing toward the sums expended or  
1002 to be expended by a transportation area for capital purposes, 10 years.

1003 (12) For the acquisition, construction, establishment, enlargement, improvement or  
1004 protection of public airports, including the acquisition of land, 10 years. The proceeds of  
1005 indebtedness incurred hereunder may be expended for the acquisition, construction,  
1006 establishment, enlargement, improvement or protection of such an airport, including the  
1007 acquisition of land, jointly by 2 or more municipalities.

1008 (13) For the financing of a program of eradication of Dutch elm disease, including all  
1009 disbursements on account of which reimbursement is authorized or may be authorized by the  
1010 commonwealth, county, any city or town, or by any manner of assessment or charges, pursuant  
1011 to and consistent with chapter 132, 5 years.

1012 (14) For the construction of sewers, sewerage systems and sewage treatment and disposal  
1013 facilities, or for the lump sum payment of the cost of tie-in to such services in a contiguous city  
1014 or town, for a period not exceeding 30 years; provided, however, that either: (i) the city or town  
1015 has an enterprise or special revenue fund for sewer services, and that the accountant, auditor or  
1016 other officer having similar duties in the city or town shall have certified to the treasurer that  
1017 rates and charges have been set at a sufficient level to cover the estimated operating expenses

1018 and debt service related to the fund; or (ii) the issuance of the debt is approved by a majority of  
1019 the members of the municipal finance oversight board.

1020 (15) For the construction and rehabilitation of municipal golf courses, including the  
1021 acquisition and reconstruction of land, installation and replacement of irrigation systems, the  
1022 construction and rehabilitation of buildings, and the cost of equipment and furnishings, 20 years.

1023 (16) For the payment of charges incurred under contracts authorized by section 4D of  
1024 chapter 40, but only for those contracts for purposes comparable to the purposes for which loans  
1025 may be authorized under this section. Each authorized issue shall constitute a separate loan, and  
1026 the loans shall be subject to the conditions of the applicable clauses of this section.

1027 (17) For the construction of a regional incinerator for the purpose of disposing solid  
1028 waste, refuse and garbage by 2 or more communities, 20 years.

1029 (18) For the lending or granting of money to industrial development financing authorities  
1030 and economic development and industrial corporations, with the approval of the Massachusetts  
1031 office of business development and the director of housing and community development, 20  
1032 years.

1033 (19) For the purposes of implementing a project financed in whole or in part by the  
1034 Farmers Home Administration of the United States Department of Agriculture, pursuant to  
1035 Chapter 50 of Title 7 of the United States Code, up to 40 years. Regional school districts  
1036 established under any general or special law shall be authorized to incur debt for the purposes  
1037 and within the limitations described in this clause.

1038           (20) For the cost of cleaning up or preventing pollution caused by existing or closed  
1039 landfills or other solid waste disposal facilities, including clean up or prevention activities taken  
1040 pursuant to chapter 21E or chapter 21H, 30 years; provided, however, that no indebtedness shall  
1041 be incurred hereunder until plans relating to the project shall have been submitted to the  
1042 department of environmental protection and the approval of said department has been granted  
1043 therefor.

1044           (21) For the construction of incinerators, refuse transfer facilities, recycling facilities,  
1045 composting facilities, resource recovery facilities or other solid waste disposal facilities, other  
1046 than landfills, for the purpose of disposing of waste, refuse and garbage, 25 years; provided,  
1047 however, that no indebtedness shall be incurred hereunder until plans relating to the project shall  
1048 have been submitted to the department of environmental protection and the approval of said  
1049 department has been granted therefor.

1050           (22) For remodeling, reconstructing or making extraordinary repairs to incinerators,  
1051 refuse transfer facilities, recycling facilities, resource recovery facilities or other solid waste  
1052 disposal facilities, other than landfills, owned by the city, town or district, and used for the  
1053 purpose of disposing of waste, refuse and garbage, 10 years; provided, however, that no  
1054 indebtedness shall be incurred hereunder until plans relating to the project shall have been  
1055 submitted to the department of environmental protection and the approval of said department has  
1056 been granted therefor.

1057           (23) For the purpose of closing out a landfill area, opening a new landfill area, or making  
1058 improvements to an existing landfill area, 25 years; provided, however, that no indebtedness  
1059 shall be incurred hereunder until plans relating to the project shall have been submitted to the

1060 department of environmental protection and the approval of said department has been granted  
1061 therefor.

1062 (24) For the acquisition of a dam or the removal, repair, reconstruction and improvements  
1063 to a dam owned by a municipality, as may be necessary to maintain, repair or improve such dam,  
1064 40 years; provided, however, that this clause shall include dams as defined in section 44 of  
1065 chapter 253 acquired by gift, purchase, eminent domain under chapter 79 or otherwise and  
1066 located within a municipality, including any real property appurtenant thereto, if the dam and any  
1067 appurtenant real property is not at the time of such acquisition owned or held in trust by the  
1068 commonwealth.

1069 SECTION 64. Section 9 of said chapter 44, as so appearing, is hereby amended by  
1070 striking out, in line 8, the words “(6), (7), or (7A)” and inserting in place thereof the following  
1071 words:- or (6).

1072 SECTION 65. Section 17 of said chapter 44, as so appearing, is hereby amended by  
1073 striking out the first paragraph and inserting in place thereof the following paragraph:-

1074 If a city, town or district votes to issue bonds, notes or certificates of indebtedness in  
1075 accordance with law, the officers authorized to issue the same may, in the name of such city,  
1076 town or district, make a temporary loan for a period of not more than 2 years in anticipation of  
1077 the money to be derived from the sale of such bonds, notes or certificates, and may issue notes  
1078 therefor. A city, town or district may refund, by the issue of other notes, a temporary loan issued  
1079 under the authority of the first sentence; provided, however, that the period from the date of issue  
1080 of the original loan to the date of maturity of the refunding loan shall not exceed 2 years, unless  
1081 such temporary loan is paid in part from revenue funds of the city, town or district as hereinafter

1082 provided for, in which case the period from the date of issue of the original loan to the date of  
1083 maturity of the refunding loan shall not exceed 10 years. A temporary loan refunded under this  
1084 section shall be paid in part from revenue funds of the city, town or district at or before the  
1085 maturity date of any such refunding loan that is issued to mature more than 2 years, but not more  
1086 than 3 years, from the date of issue of the original loan. A like payment from revenue funds  
1087 shall be made at or before the maturity date of any such refunding loan that is issued to mature  
1088 more than 3 years, but not more than 4 years, from the date of issue of the original loan and again  
1089 at or before the maturity date of any such refunding loan that is issued to mature more than 4  
1090 years but not more than 5 years; more than 5 years but not more than 6 years; more than 6 years  
1091 but not more than 7 years; more than 7 years but not more than 8 years; more than 8 years but  
1092 not more than 9 years, from the date of the original loan, and again at or before the maturity date  
1093 of any such refunding loan that is issued to mature more than 9 years from the date of issue of  
1094 the original loan. Each such payment from revenue funds shall be at least equal to the minimum  
1095 annual payment which would have been required if such temporary loan had been converted to a  
1096 serial loan prior to its first refunding that required a payment from revenue funds under this  
1097 section, and the authorized amount of the serial loan shall be reduced by the aggregate amount of  
1098 all such payments. Each payment made by a city, town or district as provided in the preceding  
1099 sentence shall be reported by the auditor or accountant of the city or town or other officer having  
1100 similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include  
1101 the amount so reported in the determination of the next annual tax rate, unless the city, town or  
1102 district has otherwise made provision therefor. The amount of a payment from revenue funds  
1103 made by a regional school district or regional refuse disposal district as provided herein shall be  
1104 included in the next annual district operating and maintenance budget, unless the regional district

1105 committee has otherwise made provision therefor. The time within which a serial loan shall be  
1106 due and payable shall not be extended by reason of the making of a temporary loan hereunder  
1107 beyond the time fixed by law. If a balance remains in the proceeds of a temporary loan issued in  
1108 anticipation of a serial loan at the time when the serial loan is issued, said balance may be  
1109 applied to the payment of such temporary loan.

1110 SECTION 66. Section 19 of said chapter 44, as so appearing, is hereby amended by  
1111 adding the following paragraph:-

1112 Notwithstanding any general or special law to the contrary, the final payment on account  
1113 of any bonds issued by a city, town or district may be made not later than the end of the fiscal  
1114 year in which such bonds would otherwise have been payable under this chapter, or any other  
1115 statutory authority under which the issuance of any such bonds was otherwise authorized.

1116 SECTION 67. Said chapter 44 is hereby further amended by striking out section 20, as so  
1117 appearing, and inserting in place thereof the following section:-

1118 Section 20. The proceeds of any sale of bonds or notes shall be used only for the  
1119 purposes specified in the authorization of the loan; provided, however, that such proceeds may  
1120 also be used for costs of preparing, issuing and marketing the bonds or notes, except as otherwise  
1121 authorized by this section. If a balance remains after the completion of the project for which the  
1122 loan was authorized, the balance may at any time be appropriated by a city, town or district for  
1123 any purposes for which a loan may be incurred for an equal or longer period of time than that for  
1124 which the original loan, including temporary debt, was issued. Any balance not in excess of  
1125 \$50,000 may be applied, with the approval of the chief executive officer, for the payment of  
1126 indebtedness. If a loan has been issued for a specified purpose but the project for which the loan

1127 was authorized has not been completed and no liability remains outstanding and unpaid on  
1128 account thereof, a city, by a two-thirds vote of all of the members of the city council, or a town  
1129 or district, by a two-thirds vote of the voters present and voting thereon at an annual town or  
1130 district meeting, may vote to abandon or discontinue the project and the unexpended proceeds of  
1131 the loan may be appropriated for any purpose for which a loan may be authorized for an equal or  
1132 longer period of time than that for which the original loan, including temporary debt, was issued.  
1133 Any premium received upon the sale of the bonds or notes, less the cost of preparing, issuing and  
1134 marketing them, and any accrued interest received upon the delivery of the bonds or notes shall  
1135 be: (i) applied, if so provided in the loan authorization, to the costs of the project being financed  
1136 by the bonds or notes and to reduce the amount authorized to be borrowed for the project by like  
1137 amount; or (ii) appropriated for a project for which the city, town or district has authorized a  
1138 borrowing, or may authorize a borrowing, for an equal or longer period of time than the original  
1139 loan, including any temporary debt, was issued, thereby reducing the amount of any bonds or  
1140 notes authorized to be issued for the project by like amount. Notwithstanding this section, no  
1141 appropriation from a loan or balance thereof shall be made that would increase the amount  
1142 available from borrowed money for any purpose to an amount in excess of any limit imposed by  
1143 general law or special act for that purpose. Additions to the levy limit for a debt exclusion are  
1144 restricted to the true interest cost incurred to finance the excluded project.

1145           SECTION 68. Said chapter 44 is hereby further amended by striking out section 21A, as  
1146 so appearing, and inserting in place thereof the following section:-

1147           Section 21A. The city council of a city, the board of selectmen of a town and the  
1148 prudential committee, if any, otherwise, the commissioners of a district, may authorize and  
1149 provide for the issuance of refunding bonds or notes of the city, town or district for the purpose

1150 of paying or refunding all or any designated part of an issue of bonds or notes then outstanding,  
1151 including the amount of any redemption premium thereon; provided, however, that no such  
1152 refunding bonds or notes shall be payable over a period longer than the period during which the  
1153 original bonds or notes so refunded must be paid pursuant to law; and provided, further, that,  
1154 notwithstanding any provision of any general or special law, city charter, city ordinance or city  
1155 council rule or order to the contrary, any vote of the city council of a city authorizing and  
1156 providing for the issuance of refunding bonds or notes of the city may be introduced and given  
1157 final passage at 1 meeting of the city council, shall not be subject to any publication requirement,  
1158 shall not be subject to any referendum provision, and shall be effective upon passage. The first  
1159 annual payment of principal on account of an issue of refunding bonds or notes shall not be later  
1160 than the last day of the fiscal year in which any of the bonds or notes being refunded would  
1161 otherwise have been payable and the annual payments thereafter shall be arranged in accordance  
1162 with the provisions of section 19; provided, however, that any annual payment earlier than the  
1163 date on which the first annual payment is required to be made, may be in any amount. Except as  
1164 otherwise provided in this section, the issuance of such refunding bonds or notes shall be  
1165 governed by the applicable provisions of this chapter. Refunding bonds or notes issued under  
1166 this section shall be subject to the same limit of indebtedness, if any, as the bonds or notes  
1167 refunded by them; provided, however, that upon the issuance of such refunding bonds or notes,  
1168 the bonds or notes refunded shall no longer be counted in determining any limit of indebtedness  
1169 of the city, town or district under this chapter or any other applicable provision of law. If such  
1170 refunding bonds or notes are issued prior to the maturity or redemption date of the original bonds  
1171 or notes refunded, an amount of the proceeds of the refunding bonds or notes and other moneys  
1172 then available or to become available to the city, town or district, which moneys may include

1173 income to be derived from the investment of such proceeds, sufficient to pay or provide for the  
1174 payment of the principal, redemption premium, if any, and interest on the bonds or notes so  
1175 refunded to the date fixed for their payment or redemption shall be held in a separate fund and in  
1176 trust solely for the payment of such principal, redemption premium and interest. The funds so  
1177 held may be invested pursuant to section 55 and the income derived from such investment may  
1178 be expended by the treasurer to pay the principal, redemption premium, if any, and interest on  
1179 the bonds or notes refunded until they are paid or redeemed; provided, however, that  
1180 notwithstanding any limitations on the maturity of investments under section 55, any such  
1181 investment may have a maturity not later than the date fixed for the payment or redemption of  
1182 the bonds or notes refunded.

1183         The present value of the principal and interest payments due on refunding bonds issued  
1184 under this section shall not exceed the present value of the principal and interest payments to be  
1185 paid on the bonds to be refunded, except as otherwise provided in this section. The city, town, or  
1186 regional school district shall notify the department of education in the event that bonds or notes  
1187 issued for an approved school project under chapter 645 of the acts of 1948 are refunded under  
1188 this section and the amount of the state construction grant payable to the city, town, or regional  
1189 school district shall not be affected by any increase in the amount of interest payable on the  
1190 refunding bonds or notes, but shall be affected by any decrease in the amount of interest payable  
1191 on the refunding bonds or notes for school building projects approved after July 1, 1995. Upon  
1192 receipt of notification from a city, town or regional school district of a decrease in the amount of  
1193 interest payable related to such projects, the department of education shall recalculate the amount  
1194 of the state construction grant that is payable to such city, town or regional school district.

1195           If the mayor or city manager in a city, the board of selectmen of a town or the prudential  
1196 committee of a district determines that the issuance of refunding bonds is reasonable and  
1197 necessary in order to maintain the tax-exempt status of outstanding bonds or notes of the city,  
1198 town or district, the official, board or committee may authorize refunding bonds for that purpose,  
1199 even if the present value of the principal and interest payments due on the refunding bonds  
1200 exceeds the present value of the principal and interest payments otherwise payable on the bonds  
1201 to be refunded.

1202           SECTION 69. Said chapter 44 is hereby further amended by inserting after section 21B  
1203 the following section:-

1204           Section 21C. A city, town or district may by a two-thirds vote of its legislative body, if  
1205 recommended by its chief executive officer, authorize any department of the city, town or district  
1206 to enter into a lease purchase financing agreement to acquire equipment or improve a capital  
1207 asset that may be financed by the issuance of debt under this chapter or otherwise authorized by  
1208 law, for a term up to the useful life of the property to be procured as determined by its chief  
1209 executive officer. Any lease purchase financing agreement under this section shall be considered  
1210 a binding obligation of the city, town or district as if it were a debt authorization under this  
1211 chapter, provided an appropriation available for the purpose has been made in the first fiscal year  
1212 in which the lease becomes effective. Any city, town or district that follows the procedure in this  
1213 section with respect to entering into a lease purchase financing agreement for the procurement of  
1214 any personal property for the governmental entity, may refinance the purchase with the issuance  
1215 of refunding bonds under section 21A to pay the balance of the lease obligation.

1216           SECTION 70. Section 25 of said chapter 44 is hereby repealed.

1217 SECTION 71. Section 31 of said chapter 44, as appearing in the 2014 Official Edition, is  
1218 hereby amended by inserting after the word “only”, in line 10, the following words:- upon a  
1219 declaration by the governor of a state of emergency with respect to the disaster or.

1220 SECTION 72. Said section 31 of said chapter 44, as so appearing, is hereby further  
1221 amended by striking out the third sentence and inserting in place thereof the following sentence:-  
1222 Payments of final judgments, awards or payments ordered or approved by a state or federal court  
1223 or adjudicatory agency may, upon certification by the city solicitor or town council that no  
1224 appeal can or will be taken and as required by municipal charter, ordinance or by-law, be made  
1225 from any available funds in the treasury, and the payments so made shall be reported by the  
1226 auditor or accountant or other officer having similar duties, or by the treasurer if there be no such  
1227 officer, to the assessors, who shall include the amount so reported in the aggregate appropriations  
1228 assessed in the determination of the next subsequent annual tax rate, unless the city or town has  
1229 otherwise made provision therefor.

1230 SECTION 73. Said section 31 of said chapter 44, as so appearing, is hereby further  
1231 amended by inserting after the word “selectmen”, in line 38, the following words:- , and the  
1232 district counsel in place of the city solicitor or town counsel.

1233 SECTION 74. Section 31D of said chapter 44, as so appearing, is hereby amended by  
1234 striking out, in lines 4 to 8, inclusive, the words “town manager and the finance or advisory  
1235 committee in a town having a town manager, by the selectmen and the finance or advisory  
1236 committee in any other town, by the city manager and the city council in a city having a city  
1237 manager or by the mayor and city council in any other city” and inserting in place thereof the  
1238 following words:- chief administrative officer.

1239 SECTION 75. Subsection (a) of section 33B of said chapter 44, as so appearing, is hereby  
1240 amended by striking out the second sentence and inserting in place thereof the following  
1241 sentence:- In addition, the city council may, by majority vote, on recommendation of the mayor,  
1242 transfer within the last 2 months of any fiscal year, or during the first 15 days of the new fiscal  
1243 year, to apply to the previous fiscal year, any amount appropriated, other than for the use of a  
1244 municipal light department or a school department, to any other appropriation.

1245 SECTION 76. Subsection (b) of said section 33B of said chapter 44, as so appearing, is  
1246 hereby amended by striking out the second sentence and inserting in place thereof the following  
1247 sentence:- Alternatively, the selectmen, with the concurrence of the finance committee or other  
1248 entity established under section 16 of chapter 39, may transfer within the last 2 months of any  
1249 fiscal year, or during the first 15 days of the new fiscal year to apply to the previous fiscal year,  
1250 any amount appropriated, other than for the use of a municipal light department or a school  
1251 department, to any other appropriation.

1252 SECTION 77. Said chapter 44 is hereby further amended by striking out section 35, as so  
1253 appearing, and inserting in place thereof the following section:-

1254 Section 35. Cities, towns, districts, and regional school districts shall conduct periodic  
1255 audits of their accounts, according to any standards established by the director under section 38,  
1256 and shall engage for that purpose a professional auditing firm or other independent accountant as  
1257 may be necessary or appropriate. The chief executive officer of a city or town, the prudential  
1258 committee, if any, otherwise the commissioners, of a district, or the regional district school  
1259 committee may also cause an audit to be performed when, in their opinion, the condition of the  
1260 accounts is such as to warrant the making of such audit necessary and useful.

1261 Notwithstanding any general or special law that provides for the director to cause an  
1262 annual or other periodic audit of a regional or other governmental unit created within 1 or more  
1263 cities or towns of the commonwealth to provide public services or conveniences, such  
1264 governmental unit shall be considered a district for purposes of conducting a periodic audit under  
1265 this section and sections 38, 39, 40, 41 and 42. Upon the completion of each audit, a copy shall  
1266 be sent to the chief executive officer of each city or town which is a member of the governmental  
1267 unit. The cost of each audit shall be a current expense of the governmental unit and shall be  
1268 apportioned among the several cities and towns that are members of the unit in the same manner  
1269 as other such expenses.

1270 SECTION 78. Sections 36 and 37 of said chapter 44 are hereby repealed.

1271 SECTION 79. Said chapter 44 is hereby further amended by striking out sections 38 to  
1272 41, inclusive, as appearing in the 2014 Official Edition, and inserting in place thereof the  
1273 following 4 sections:-

1274 Section 38. The director shall make, and from time to time revise, such reasonable rules,  
1275 regulations and guidelines as may be necessary to establish minimum standards and methods of  
1276 municipal and district accounting systems as the director determines are most effective in  
1277 securing uniformity of classification in the accounts of cities, towns, and districts. Such  
1278 accounting classifications, so far as they pertain to municipal or regional school committees,  
1279 shall be subject to the advice and approval of the commissioner of elementary and secondary  
1280 education. The specific areas to which such standards may relate shall include, but are not  
1281 limited to, the following: the administration of all laws regarding city, town or district revenues,  
1282 expenditures and debt, including the maximum useful life of projects, improvements or assets

1283 being financed with debt; the systematic accounting of financial transactions; the adequacy of  
1284 financial records; and the frequency and content of audits.

1285           The director may, upon request or the director's own initiative, give an opinion to a city,  
1286 town or district auditor, accountant or other officer having similar duties, collector, treasurer or  
1287 other board or other officer, upon any question arising under any statute relating to accounting  
1288 for revenues and expenditures and issuance of debt. The director may visit any city, town or  
1289 district, inspect the work of its auditor, accountant or other officer having similar duties,  
1290 collector, treasurer, or other officer having charge of any financial accounts or records; and  
1291 require of them any information considered necessary regarding the procedures used in keeping  
1292 the accounts or records, including access to all necessary papers, vouchers, books, records, and  
1293 data. The director may require of city, town, or district officials such action as will tend to  
1294 produce uniformity of accounting systems and standards through the commonwealth

1295           Section 39. Upon the completion of an audit under section 35, the firm or person selected  
1296 by the city, town or district to conduct said audit shall render a report to the chief executive  
1297 officer of the city or town, or other board or officer required by charter, or the prudential  
1298 committee or commissioners of the district, embodying the results of the findings, with any  
1299 suggestions considered advisable for the proper administration of the finances of the city, town,  
1300 or district. A copy of the audit report shall be furnished to the director.

1301           Section 40. For the purpose of conducting audits of the accounts of all cities and towns  
1302 annually, and of the accounts of each district and regional school district biennially or annually  
1303 as determined by the prudential committee, if any, otherwise the commissioners, or the regional  
1304 district school committee, the firm or person engaged to conduct such audits shall have access to

1305 all necessary papers, books, and records. All accounts subject to audit by town auditors under  
1306 section 53 of chapter 41 shall be subject to audit, and the trustees of any property the principal or  
1307 income of which, in whole or in part, was bequeathed or given in trust for public uses for the  
1308 benefit of the city or town or any part thereof, or for the benefit of the inhabitants of the city or  
1309 town or any part thereof, shall give said firm or person access to their accounts, funds, securities  
1310 and evidences of property for the purposes of the audit. Upon the completion of each audit as  
1311 aforesaid, a report thereunder shall be made to the mayor and city council in cities, the selectmen  
1312 in towns, the prudential committee and commissioners in a district, and the regional district  
1313 school committee in a regional school district, and a copy of the same shall be furnished to the  
1314 city, town or district clerk, who shall cause the same or a summary of its essential features to be  
1315 published at the expense of the city, town or district. A copy of the audit report shall be  
1316 furnished to the director of accounts. If embezzlement or other criminal activity is suspected as a  
1317 result of audit findings, the foregoing city, town, or district officials shall bring the relevant  
1318 information to the attention of the district attorneys and attorney general and give assistance to  
1319 any investigation instituted in response.

1320 Commencing with the fiscal year 1987, regional school districts may satisfy the  
1321 requirements of the Single Audit Act of 1984, 31 USC Sec. 7502, by causing audits of its records  
1322 to be made annually or biennially by an independent auditor to be selected by such regional  
1323 school districts to conduct such audits. Such audits shall be made in accordance with federal  
1324 government auditing standards.

1325 Section 41. Whenever it appears to the director that a city, town or district has failed to  
1326 meet the minimum standards and methods of municipal and district accounting prescribed under  
1327 section 38, or to provide the information required under section 43 or other statute, the director

1328 shall notify the city, town or district of the actions necessary to ensure compliance or to provide  
1329 the required information. The notice shall contain a statement that failure to comply may result  
1330 in the director taking action to ensure compliance, including contracting for any services  
1331 necessary or appropriate to do so. If such city or town fails, within a reasonable time, to comply  
1332 with the requirements of the director, and continues to fail to comply, the director may contract  
1333 on behalf of the city or town for any professional or technical services necessary to meet the  
1334 standards or obtain the necessary information. The costs of the services shall be incurred by the  
1335 commonwealth, and payment shall be deducted by the state treasurer, pursuant to section 20A of  
1336 chapter 58, from any amount distributable or payable by the commonwealth to such city or town.

1337           SECTION 80. Said chapter 44 is hereby further amended by striking out section 42, as so  
1338 appearing, and inserting in place thereof the following section:-

1339           Section 42. Whenever a city, town or district causes an audit of its accounts or the  
1340 accounts of separate departments to be made by a firm or person of its own selection, the city,  
1341 town or district clerk shall immediately, upon the employment of such firm or person, file the  
1342 name and address with the director, and such firm or person shall, within 10 days after making  
1343 the report of the audit and recommendations to the city, town or district, file a certified copy  
1344 thereof with the director.

1345           SECTION 81. Said chapter 44 is hereby further amended by striking out sections 43 and  
1346 44, as so appearing, and inserting in place thereof the following 2 sections:-

1347           Section 43. The director shall annually require the auditor or other accounting officer of  
1348 each city and town to submit schedules to provide for uniform returns giving detailed statements  
1349 of all receipts classified by sources, and all payments classified by objects, for its last fiscal year;

1350 a statement of the public debt showing the purpose for which each item of the debt was created  
1351 and the provision made for the payment thereof; and a statement of assets and liabilities at the  
1352 close of the fiscal year. The director may prescribe standard forms intended to promote the  
1353 systematic accounting of financial transactions and the publication of the same in the city and  
1354 town reports. The director shall collect from the proper local authorities such other information  
1355 pertaining to municipal affairs as in the director's judgment may be of public interest. All  
1356 auditors, accounting officers and other officials and custodians of public money of cities and  
1357 towns shall properly complete and promptly return all schedules required of them to the director.  
1358 If a city or town fails, within 60 days after a request has been made by the director, to furnish the  
1359 information to be collected under this section, the director may obtain the information in  
1360 accordance with section 41.

1361           Section 44. The commissioner of revenue may obtain and compile statistics about the  
1362 financial affairs of cities and towns and other information of public interest pertaining to  
1363 municipal affairs. Such statistics and other information the commissioner deems relevant may be  
1364 published and distributed through such means and methods as the commissioner shall choose.  
1365 The commissioner may also publish, at such intervals as is considered advisable, the director's  
1366 bulletins or special reports on municipal affairs.

1367           SECTION 82. Section 46 of said chapter 44 is hereby repealed.

1368           SECTION 83. Said chapter 44 is hereby further amended by striking out section 46A, as  
1369 appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

1370           Section 46A. The director may, if conditions appear to the director to warrant it, review  
1371 the accounts and financial transactions and affairs of a city or town, or of any department, board,

1372 commission or officer thereof. For the purpose of conducting the review, the director may visit  
1373 any city, town, or district office and require any information the director considers necessary.  
1374 Upon the completion of any review, the director may publish a summary of its essential features.  
1375 A municipal officer or employee, or a member of a municipal department, board or commission  
1376 whose accounts or transactions are being reviewed under this section, shall afford to the director  
1377 such assistance as the director may require. Refusal or neglect by such an officer, employee or  
1378 member to afford such assistance shall be punished by a fine of not more than 500 dollars or by  
1379 imprisonment for not more than 1 year, or both.

1380 SECTION 84. Section 53 of said chapter 44, as so appearing, is hereby amended by  
1381 striking out clauses (2) and (3) and inserting in place thereof the following 2 clauses:-

1382 (2) sums not in excess of \$150,000 recovered under the terms of a fire or physical  
1383 damage insurance policy or received in restitution for damage done to such city, town or district  
1384 property may, with the approval of the chief executive officer, be used by the officer or  
1385 department having control of the city, town or district property for the restoration or replacement  
1386 of such property without specific appropriation during the fiscal year in which they are received  
1387 or 120 days after receipt, whichever is later, and (3) sums recovered from pupils in the public  
1388 schools for loss of or damage to school books, materials, electronic devices or other learning aids  
1389 provided by the school committee, or paid by pupils for materials used in the industrial arts  
1390 projects, may be used by the school committee for the restoration or replacement of such books  
1391 or materials without specific appropriation.

1392 SECTION 85. Section 53A of said chapter 44, as so appearing, is hereby amended by  
1393 inserting after the first sentence the following 2 sentences:-

1394 In the case of grants from the federal government or from the commonwealth, a county or  
1395 municipality or agency or instrumentality thereof, upon receipt of an agreement from the grantor  
1396 to provide advance payment or reimbursement to the city, town or district, the officer or  
1397 department may spend the amount of the advance payment, or the amount to be reimbursed, for  
1398 the purposes of the grant, subject to the approvals required by this section. Any advance  
1399 payment or reimbursement shall be applied to finance the grant expenditures; provided, however,  
1400 that any expenditures outstanding at the close of the fiscal year after the fiscal year in which the  
1401 grantor approved the agreement shall be reported by the auditor or accountant of the city, town  
1402 or district, or other officer having similar duties, or by the treasurer if there be no such officer, to  
1403 the assessors, who shall include the amount so reported in the determination of the next annual  
1404 tax rate, unless the city, town or district has otherwise made provision therefor.

1405 SECTION 86. Said chapter 44 is hereby further amended by striking out section 53E½,  
1406 as so appearing, and inserting in place thereof the following section:-

1407 Section 53E½. Notwithstanding section 53, a city or town may authorize by by-law or  
1408 ordinance the use of 1 or more revolving funds by 1 or more municipal agencies, boards,  
1409 departments or offices, which shall be accounted for separately from all other monies in the city  
1410 or town and to which shall be credited any fees, charges or other receipts from the departmental  
1411 programs or activities supported by the revolving fund. Expenditures may be made from such  
1412 revolving fund without further appropriation, subject to the provisions of this section; provided,  
1413 however, that expenditures shall not be made or liabilities incurred from any such revolving fund  
1414 in excess of the balance of the fund or in excess of the total authorized expenditures from such  
1415 fund, and no expenditures shall be made unless approved in accordance with sections 41, 42, 52  
1416 and 56 of chapter 41.

1417 Interest earned on any revolving fund balance shall be treated as general fund revenue of  
1418 the city or town. No revolving fund may be established under this section for receipts of a  
1419 municipal water or sewer department, a municipal hospital, a cable television access service or  
1420 facility or for receipts reserved by law or as authorized by law for expenditure for a particular  
1421 purpose. Revolving fund expenditures shall not be made to pay wages or salaries for full-time  
1422 employees unless the revolving fund is also charged for the costs of fringe benefits associated  
1423 with the wages or salaries so paid; provided, however, that such prohibition shall not apply to  
1424 wages or salaries paid to full-time or part-time employees who are employed as drivers providing  
1425 transportation for public school students; provided further, that only that portion of a revolving  
1426 fund which is attributable to transportation fees may be used to pay the wages or salaries of those  
1427 employees who are employed as drivers providing transportation for public school students; and  
1428 provided further, that any such wages or salaries so paid shall be reported in the budget  
1429 submitted for the next fiscal year.

1430 A revolving fund shall be established pursuant to this section by by-law or ordinance.  
1431 The by-law or ordinance shall specify for each fund: (1) the programs or activities for which the  
1432 revolving fund may be expended; (2) the departmental receipts in connection with those  
1433 programs or activities that shall be credited to the revolving fund; (3) the board, department or  
1434 officer authorized to expend from such fund; and (4) any reporting or other requirements the city  
1435 or town may impose. The establishment of any fund shall be made not later than the beginning  
1436 of the fiscal year in which the fund shall begin. Notwithstanding this section, whenever, during  
1437 the course of any fiscal year, any new revenue source becomes available for the establishment of  
1438 a revolving fund under this section, such a fund may be established in accordance with this

1439 section upon certification by the city auditor, town accountant, or other officer having similar  
1440 duties that the revenue source was not used in computing the most recent tax levy.

1441           The city or town shall, on or before July 1 of each year, vote on the limit on the total  
1442 amount that may be expended from each revolving fund established under this section. In any  
1443 fiscal year, the limit on the amount that may be spent from a revolving fund may be increased  
1444 with the approval of the city council and mayor in a city or with the approval of the board of  
1445 selectmen and finance committee in a town.

1446           Upon termination of a revolving fund, the balance in the fund at the end of that fiscal year  
1447 shall revert to surplus revenue at the close of the fiscal year.

1448           The director of accounts may issue guidelines further regulating revolving funds  
1449 established pursuant to this section.

1450           SECTION 87. The first paragraph of section 53F of said chapter 44, as so appearing, is  
1451 hereby amended by striking out the second sentence.

1452           SECTION 88. The second paragraph of said section 53F of said chapter 44, as so  
1453 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the  
1454 following sentence:- Such agreements shall contain such terms and conditions as the treasurer or  
1455 collector may deem appropriate to ensure fiscal stability and full disclosure.

1456           SECTION 89. Said section 53F of said chapter 44, as so appearing, is hereby further  
1457 amended by striking out the fourth paragraph.

1458 SECTION 90. Said section 53F of said chapter 44, as so appearing, is hereby further  
1459 amended by striking out the sixth paragraph and inserting in place thereof the following  
1460 paragraph:-

1461 A treasurer or collector who has entered into an agreement pursuant to this section shall  
1462 produce an annual report in order to determine whether funds maintained on deposit with a  
1463 banking institution have exceeded the amount required by said agreement. Such report shall  
1464 identify each banking institution with which such agreement was maintained in the year covered  
1465 by the report, and the average daily amount, if any, maintained on deposit with such banking  
1466 institution in excess of the amount necessary to fulfill the terms of agreement. A copy of such  
1467 report shall be provided to the collector or treasurer, the mayor and city council, the selectmen,  
1468 the regional school committee, the prudential committee, if any, otherwise the commissioners, of  
1469 the city, town, or district, and a copy of the same shall be furnished to the inspector general.

1470 SECTION 91. Section 53G of said chapter 44, as so appearing, is hereby amended by  
1471 inserting after the word “by-law”, in line 8, the following words:- , or by rules promulgated by  
1472 any municipal permit or license granting officer or board when implementing authority conferred  
1473 under any statute, ordinance or by-law.

1474 SECTION 92. Said chapter 44 is hereby further amended by inserting after section 53G  
1475 the following section:-

1476 Section 53G½. Notwithstanding section 53, in a city or town that provides by by-law,  
1477 ordinance, rule, regulation or contract for the deposit of cash, bonds, negotiable securities,  
1478 sureties or other financial guarantees to secure the performance of any obligation by an applicant  
1479 as a condition of a license, permit or other approval or authorization, the monies or other security

1480 received may be deposited in a special account. Such by-law, ordinance, rule or regulation shall  
1481 specify: (1) the type of financial guarantees required; (2) the treatment of investment earnings, if  
1482 any; (3) the performance required and standards for determining satisfactory completion or  
1483 default; (4) the procedures the applicant must follow to obtain a return of the monies or other  
1484 security; (5) the use of monies in the account upon default; and (6) any other conditions or rules  
1485 as the city or town determines are reasonable to ensure compliance with the obligations. Any  
1486 such account shall be established by the municipal treasurer in the municipal treasury and shall  
1487 be kept separate and apart from other monies. Monies in the special account may be expended  
1488 by the authorized board, commission, department or officer, without further appropriation, to  
1489 complete the work or perform the obligations, as provided in the by-law, ordinance, rule or  
1490 regulation. This section shall not apply to deposits or other financial surety received under  
1491 section 81U of chapter 41 or other general or special law.

1492 SECTION 93. Said chapter 44 is hereby further amended by striking out section 53I, as  
1493 appearing in the 2014 Official Edition, and inserting in place thereof the following 2 sections:-

1494 Section 53I. A city or town, for the celebration of the two hundredth, two hundred and  
1495 fiftieth, three hundredth and three hundred and fiftieth anniversary of its settlement or  
1496 incorporation, and for the celebration of any semicentennial anniversary occurring thereafter, or  
1497 for other special celebrations or events sponsored by the city or town for the benefit, enjoyment  
1498 and edification of its residents and visitors, may appropriate money annually during the 5 years  
1499 preceding such anniversary or special event. Notwithstanding the provisions of section 53 or any  
1500 other general or special law to the contrary, such city or town may establish in its treasury a  
1501 special fund in which shall be deposited such sums as may be appropriated by it under this  
1502 section, and any and all sums received from the sale of commemorative items, admission charges

1503 or other monies received in connection with the anniversary or special event. Any and all such  
1504 sums received by the treasurer shall be kept separate from other moneys, funds or property of  
1505 such city or town and the principal and interest thereof may, from time to time upon the  
1506 authorization of the mayor or city manager, as the case may be, the board of selectmen or the  
1507 majority of any special committee established to plan such celebration or special event, be  
1508 expended for the purposes of said celebration or special event in the year of such celebration or  
1509 special event and in the year preceding or succeeding the same. Any surplus remaining in said  
1510 special fund after such celebration or special event is concluded, shall be transferred by such  
1511 treasurer into the treasury of such city or town.

1512           Section 53J. Notwithstanding sections 53 and 53F½, in any city, town or district that  
1513 borrows money to pay for improvements for which betterments or special assessments are  
1514 assessed, revenues from such betterments and assessments, including interest charged thereon,  
1515 shall be reserved for appropriation for the payment of debt issued in connection with such  
1516 improvements. Any such revenues received by the treasurer shall be kept separate from all other  
1517 monies of such city, town or district. Interest earned on the revenues shall remain with and  
1518 become part of such revenues available for appropriation. No appropriations from the revenues  
1519 for payments of principal and interest on such debt issue for any fiscal year shall exceed the  
1520 same percentage of the principal and interest payment due in such year as the percentage of  
1521 project costs for which the betterments or special assessments are assessed. Any surplus  
1522 remaining after such debt is repaid shall belong to any enterprise fund established under section  
1523 53F½ that the improvement for which the betterments or special assessments are assessed is part  
1524 of, or, if no such enterprise fund is established, to the general fund of such city, town or district.

1525 SECTION 94. Section 55 of said chapter 44, as so appearing, is hereby amended by  
1526 striking out the fourth sentence and inserting in place thereof the following sentence:-

1527 A treasurer of a city, town, district or regional school district may invest or deposit the  
1528 portion of revenue cash as the treasurer shall deem not required to pay expenses until the cash is  
1529 available, and all or any part of the proceeds from the issue of bonds or notes, prior to their  
1530 application to the payment of liabilities incurred for the purposes for which the bonds or notes  
1531 were authorized in: (1) term deposits or certificates of deposit having a maturity date from date  
1532 of purchase of up to 3 years; (2) trust companies, national banks, savings banks, banking  
1533 companies or cooperative banks; (3) obligations issued or unconditionally guaranteed by the  
1534 United States government or any agency thereof, having a maturity from date of purchase of 1  
1535 year or less; (4) United States government securities or securities of United States government  
1536 agencies purchased under an agreement with a trust company, national bank or banking company  
1537 to repurchase at not less than the original purchase price of said securities on a fixed date, not to  
1538 exceed 90 days; (5) shares of beneficial interest issued by money market funds registered with  
1539 the Securities and Exchange Commission under the Investment Company Act of 1940, as  
1540 amended, operated in accordance with Section 270.2a-7 of Title 17 of the Code of Federal  
1541 Regulations, that have received the highest possible rating from at least 1 nationally recognized  
1542 statistical rating organization and the purchase price of shares of beneficial interest purchased  
1543 pursuant to this section shall not include any commission that these companies may charge; or  
1544 (6) participation units in a combined investment fund under section 38A of chapter 29; provided,  
1545 however, that no temporary notes in anticipation of revenue shall be issued under section 4 as  
1546 long as any revenue cash, exclusive of revenue sharing or other revenue cash the use of which is  
1547 restricted to purposes other than current maintenance expenses, remains so invested.

1548 SECTION 95. Subsection (a) of section 55C of said chapter 44, as so appearing i, is  
1549 hereby amended by inserting after the word “households”, in line 7, the following words:- and  
1550 for the funding of community housing, as defined in and in accordance with the provisions of  
1551 chapter 44B.

1552 SECTION 96. Said section 55C of said chapter 44, as so appearing, is hereby amended  
1553 by inserting after the figure “44B”, in line 33, the following words:- ; provided, however, that  
1554 any such money received from chapter 44B shall be used exclusively for community housing and  
1555 shall remain subject to all the rules, regulations and limitations of that chapter when expended by  
1556 the trust, and such funds shall be accounted for separately by the trust; and provided further, that  
1557 at the end of each fiscal year, the trust shall ensure that all expenditures of funds received from  
1558 said chapter 44B are reported to the community preservation committee of the city or town for  
1559 inclusion in the community preservation initiatives report, form CP-3, to the department of  
1560 revenue;

1561 SECTION 97. Said section 55C of said chapter 44, as so appearing, is hereby amended  
1562 by inserting after the word “releases”, in line 44, the following words:- , grant agreements.

1563 SECTION 98. Section 69 of said chapter 44, as so appearing, is hereby amended by  
1564 inserting after the word “check”, in lines 1, 4 and 10, in each instance, the following words:- or  
1565 electronic funds transfer.

1566 SECTION 99. Said section 69 of said chapter 44, as so appearing, is hereby further  
1567 amended by striking out, in lines 8 and 9, the word “commissioner” and inserting in place thereof  
1568 the following words:- city, town or district treasurer.

1569 SECTION 100. Subsection (e) of section 3 of chapter 44B of the General Laws, as so  
1570 appearing, is hereby amended by adding the following paragraph:-

1571 A person claiming an exemption provided under this subsection may apply to the board  
1572 of assessors, in writing, on a form approved by the commissioner of revenue, on or before the  
1573 deadline for an application for exemption under section 59 of chapter 59. Any person aggrieved  
1574 by the decision of the assessors, or by their failure to act, upon such application, may appeal as  
1575 provided in sections 64 to 65B, inclusive, of chapter 59. Applications for exemption under this  
1576 chapter shall be open for inspection only as provided in section 60 of chapter 59.

1577 SECTION 101. Chapter 54 of the General Laws is hereby amended by inserting after  
1578 section 33H the following section:-

1579 Section 33I. (a) The state secretary shall examine all types of electronic poll books and  
1580 determine whether such equipment complies with the minimum requirements for such equipment  
1581 imposed by regulation promulgated by the state secretary and whether the use of such equipment  
1582 would further the efficient administration of elections.

1583 (b) Any person owning or interested in such equipment may submit it to the state  
1584 secretary for examination. For the purpose of assistance in examining such new equipment, the  
1585 state secretary may, subject to appropriation, employ the services of technical experts.

1586 (c) Any electronic poll book that receives the approval of the state secretary may be used  
1587 for conducting elections. Any electronic poll book that does not receive such approval shall not  
1588 be adopted for or used at any election. After such equipment has been approved by the state  
1589 secretary, any change or improvement in the equipment that does not impair its accuracy,  
1590 efficiency or capacity shall not render necessary a reexamination or reapproval of the equipment.

1591 (d) A city or town may vote to use approved electronic poll books by a vote of the board  
1592 of selectmen or town council in a town or city council in a city taken at least 60 days before the  
1593 first election at which such equipment is to be used. Notification of use of an approved electronic  
1594 poll book shall be sent to the state secretary within 5 days after the vote.

1595 (e) The state secretary shall promulgate regulations for the certification process,  
1596 standards, including security, and use of electronic poll books at a polling place or early voting  
1597 location.

1598 SECTION 102. Section 67 of said chapter 54, as so appearing, is hereby amended by  
1599 adding the following sentence:- A city or town may vote to use electronic poll books rather than  
1600 paper voting lists in accordance with section 33I.

1601 SECTION 103. Section 2 of chapter 58 of the General Laws, as so appearing, is hereby  
1602 amended by inserting after the word “corporations”, in line 6, the following words:- or research  
1603 and development corporations.

1604 SECTION 104. Said chapter 58 is hereby further amended by striking out section 5, as so  
1605 appearing, and inserting in place thereof the following section:-

1606 Section 5. The commissioner may give instructions for preparing the notice and bringing  
1607 in the lists required by section 29 of chapter 59, and may prescribe forms therefor so arranged  
1608 that the statement of the person bringing in a list shall include all assessable property held by  
1609 such person. The commissioner may prescribe forms for the lists and statements required therein  
1610 relative to property held for literary, temperance, benevolent, charitable or scientific purposes.

1611 SECTION 105. Section 8 of said chapter 58, as so appearing, is hereby amended by  
1612 striking out the first and second sentences.

1613 SECTION 106. Section 8C of said chapter 58, as so appearing, is hereby amended by  
1614 striking out the first and second sentences and inserting in place thereof the following sentence:-

1615 A city or town may establish, relative to sites or portions of sites that will be used as  
1616 affordable housing, as defined in section 1 of chapter 60, or affordable housing and commercial,  
1617 an agreement between the city or town and the developer of the sites or portions of sites,  
1618 regarding the abatement of up to 75 per cent of the outstanding real estate tax obligations and up  
1619 to 100 per cent of the outstanding interest and costs on the sites or portions of sites.

1620 SECTION 107. Said section 8C of said chapter 58, as so appearing, is hereby further  
1621 amended by striking out, in line 28, the words “, the commissioner”.

1622 SECTION 108. Said chapter 58 is hereby further amended by striking out sections 13 to  
1623 17, inclusive, as so appearing, and inserting in place thereof the following 5 sections:-

1624 Section 13. As used in this section and sections 14 through 17, inclusive, the following  
1625 words shall have the following meanings:

1626 “Base year valuation”, for each city and town, the valuation of state-owned land within  
1627 the city or town as of January 1, 2017 as determined by the commissioner under this section.

1628 “Base year per-acre land valuation”, for each city and town, the valuation per-acre of  
1629 state-owned land as determined by the commissioner during the base year valuation of state-  
1630 owned land under this section.

1631           “Fair cash valuation”, for each city and town, the valuation of state-owned land located in  
1632 the city or town as of January 1 and used to determine the reimbursement in lieu of taxes under  
1633 section 17 for the fiscal year that begins the July 1 of the following year. The fair cash valuation  
1634 as of January 1, 2019 shall equal the base year valuation, adjusted by the percentage, if any, by  
1635 which such valuation has changed, as determined by the commissioner from the biennial  
1636 equalized valuation reported for the city and town under sections 10 through 10C, inclusive, for  
1637 January 1, 2018, plus the fair cash valuation of state owned land acquisitions and minus the fair  
1638 cash valuation of state-owned land dispositions since the base year valuation. The fair cash  
1639 valuation of any state-owned land acquisitions and dispositions within the city or town shall  
1640 equal the product of the per-acre land valuation for the city or town times the number of acres of  
1641 such state-owned land. Thereafter, the fair cash valuation as of any January 1 shall equal the fair  
1642 cash valuation for the preceding January 1, adjusted in the year for which the commissioner is to  
1643 establish a valuation under section 14 by the percentage, if any, by which such valuation has  
1644 changed, as determined by the commissioner from the biennial equalized valuation for the  
1645 preceding January 1, plus the fair cash valuation of state owned land acquisitions and minus the  
1646 fair cash valuation of state-owned land dispositions during the preceding calendar year.

1647           “Per-acre land valuation”, for each city and town, the per acre land valuation used to  
1648 determine the fair cash valuation of state-owned land acquisitions and dispositions during any  
1649 calendar year. The valuation as of January 1, 2019 shall equal the base year per acre land  
1650 valuation, adjusted by the percentage, if any, by which such valuation has changed, as  
1651 determined by the commissioner from the biennial equalized valuation reported for such city and  
1652 town under sections 10 to 10C, inclusive, for January 1, 2018. Thereafter, the valuation shall  
1653 equal the per acre land valuation last established, adjusted by the percentage, if any, by which

1654 such valuation has changed, as determined by the commissioner from the biennial equalized  
1655 valuation for the January 1 preceding the year for which the commissioner is to establish a  
1656 valuation under section 14. The valuation shall be used to determine the fair cash valuation of  
1657 state-owned land acquisitions and dispositions for the year in which the commissioner makes  
1658 such per-acre land valuation and the succeeding year, and until another such valuation is made.

1659 “Reimbursement percentage”, for each city and town, the fair cash valuation percentage  
1660 share of the annual appropriation made for reimbursements in lieu of taxes on state-owned land.  
1661 The percentage shall be the fair cash valuation of the state-owned land within the city or town as  
1662 of January 1 divided by the total fair cash valuation of all state-owned land as of January 1.

1663 “State-owned land” all land owned by the commonwealth as of January 1 and used for  
1664 the purposes of a fish hatchery, game preserve or wild life sanctuary, a state military camp  
1665 ground, the Soldiers’ Home in Massachusetts, the Soldiers’ Home in Holyoke, a state forest, the  
1666 University of Massachusetts, or a public institution under the department of correction, the  
1667 department of higher education, the department of mental health, the department of  
1668 developmental services, the department of public health, the department of transitional  
1669 assistance, or the department of youth services, land owned by the commonwealth known as the  
1670 Wachusett Mountain State Reservation and the Mount Greylock State Reservation, Blue Hills  
1671 Reservation, and the Middlesex Fells Reservation and of all land owned by the commonwealth  
1672 and under the care and control of the department of conservation and recreation and used for  
1673 recreational or conservation purposes, except land which at the time of the establishment of the  
1674 department was held by the former Metropolitan District Commission; and of all land held by the  
1675 department of environmental protection for use as a solid waste disposal facility under sections  
1676 18 through 24, inclusive, of chapter 16; and of any land acquired by the low-level radioactive

1677 waste management board pursuant to paragraph (g) of section 23 of chapter 111H. “State-owned  
1678 land” shall not include (1) buildings, structures, improvements or other things erected thereon or  
1679 affixed thereto, or (2) land which at the time of its acquisition by the commonwealth was exempt  
1680 from local taxation, except land under the care and control of the department of fish and game  
1681 and used as a game preserve or wildlife sanctuary and which was at the time of its acquisition by  
1682 the commonwealth under the care and control of the federal government.

1683           Section 14. In 2019 and every 2 years thereafter, the commissioner, on or before June 1,  
1684 shall determine the fair cash valuation of state-owned land located within each city or town  
1685 under section 13. To assist in making the determination the commissioner may require oral or  
1686 written information from any officer or agent of the commonwealth or of any city or town  
1687 therein and from any other inhabitant thereof, and may require such information to be on oath.  
1688 Such officers, agents and persons, so far as able, shall furnish the commissioner with the required  
1689 information in such form as the commissioner may indicate, within 15 days after being so  
1690 requested by the commissioner.

1691           With respect to land held by the division of watershed management in the department of  
1692 conservation and recreation for the purposes named in section 5G of chapter 59, the  
1693 commissioner shall, by June 1, also determine the fair cash valuation of such land in each city or  
1694 town by the same method as provided in section 13 for determining the fair cash valuation of  
1695 state-owned land and notify the division of the valuations.

1696           Section 15. Whenever the commonwealth acquires or disposes of land, the commissioner  
1697 of the division of capital assets management shall notify the commissioner. The commissioner  
1698 shall determine whether the acquisition or disposition is state-owned land as defined in section

1699 13. Land so determined by March 1 shall be included in or removed from the annual statement of  
1700 fair cash valuation and reimbursement percentages made by the commissioner under section 16.

1701           Section 16. The commissioner shall annually deliver, to the state treasurer, a statement of  
1702 the fair cash valuation reimbursement percentage for each city and town in which state-owned  
1703 land is located, and of the amount of money to be paid to each such city and town as determined  
1704 by the following section.

1705           Section 17. The treasurer shall annually, reimburse each city and town in which state-  
1706 owned land is located, an amount in lieu of taxes upon the reimbursement percentages reported  
1707 to the treasurer by the commissioner under the preceding section, determined by multiplying the  
1708 percentages by the amount appropriated for such purposes for the fiscal year. No reimbursements  
1709 hereunder on account of lands owned by the commonwealth and under the care and control of  
1710 the department of conservation and recreation and used for recreational or conservation purposes  
1711 shall be made from the Inland Fisheries and Game Fund.

1712           SECTION 109. Section 17A of said chapter 58 is hereby repealed.

1713           SECTION 110. Section 18F of said chapter 58, as appearing in the 2014 Official Edition,  
1714 is hereby amended by striking out, in lines 2 and 3 and in lines 9 and 10, the words “October first  
1715 of the fiscal year,” and inserting in place thereof ,in each instance, the following words:-  
1716 November 30 of the fiscal year, or during any fiscal year thereafter.

1717           SECTION 111. Said chapter 58 is hereby further amended by striking out section 31, as  
1718 so appearing, and inserting in place thereof the following section:-

1719           Section 31. In addition to the forms expressly required by any other provision of law to  
1720 be as prescribed or approved by the commissioner, the commissioner may prescribe any other  
1721 form considered necessary or convenient for use under any provision of chapters 59 to 65C,  
1722 inclusive; provided, that variance from a prescribed form shall not affect the validity of the form  
1723 so used, if the form used is in substantial conformity to that so prescribed. In any case where the  
1724 commissioner prescribes a form, the form may be completed or maintained electronically.

1725           SECTION 112. Section 2D of chapter 59 of the General Laws, as so appearing, is hereby  
1726 amended by inserting after the word “cent”, in lines 2 and 41, each time it appears, the following  
1727 words:- excluding the value of the land.

1728           SECTION 113. Said section 2D of said chapter 59, as so appearing, is hereby further  
1729 amended by striking out, in line 17, the words “occupancy takes” and inserting in place thereof  
1730 the following words:- improvement and issuance of the occupancy permit take.

1731           SECTION 114. Said section 2D of said chapter 59, as so appearing, is hereby further  
1732 amended by inserting after the word “improvement”, in line 23, the following words:- , or the  
1733 succeeding fiscal year as the case may be.

1734           SECTION 115. Subsection (e) of said section 2D of said chapter 59, as so appearing, is  
1735 hereby amended by adding the following sentence:- A property owner aggrieved by the failure of  
1736 the assessors to so abate may, within 1 year following the fire or natural disaster, apply to the  
1737 assessors for the abatement.

1738           SECTION 116. Section 5 of said chapter 59, as so appearing, is hereby amended by  
1739 inserting after the word "Twenty-second F", in line 8, the following word:- , Twenty-second G.

1740 SECTION 117. Said section 5 of said chapter 59, as so appearing, is hereby further  
1741 amended by striking out, in lines 117 and 122, the word “paragraph” and inserting in place  
1742 thereof, in each instance, the following word:- sentence.

1743 SECTION 118. Said section 5 of said chapter 59, as so appearing, is hereby further  
1744 amended by striking out, in lines 321 and 322, the words “or a manufacturing” and inserting in  
1745 place thereof the following words:- , manufacturing corporation or research and development.

1746 SECTION 119. The second paragraph of clause Eighteenth A of said section 5 of said  
1747 chapter 59, as so appearing, is hereby amended by striking out the first sentence and inserting in  
1748 place thereof the following sentence:- Any such person may, on or before the deadline for an  
1749 application for exemption under section 59, apply to the board of assessors for an exemption of  
1750 such real property from taxation during such year; provided, however, that in the case of real  
1751 estate owned by a person jointly or as a tenant in common with a person not such person’s  
1752 spouse, the exemption shall not exceed that proportion of total valuation which the amount of  
1753 such person’s interest in such property bears to the whole tax due.

1754 SECTION 120. Said section 5 of said chapter 59, as so appearing, is hereby further  
1755 amended by striking out, in lines 575 to 578, inclusive, the words “ten thousand dollars, in  
1756 respect to boats, fishing gear and nets owned and actually used by him in the prosecution of his  
1757 business if engaged exclusively in” and inserting in place thereof the following words:- \$50,000,  
1758 in respect to boats, fishing gear and nets, owned and actually used by the owner in the  
1759 prosecution of the owner’s business if engaged in commercial fishing and if no less than 50 per  
1760 cent of the owner’s income is from.

1761 SECTION 121. Said section 5 of said chapter 59, as so appearing, is hereby further  
1762 amended by inserting after clause Twenty-second F the following clause:-

1763 Twenty-second G. Real estate, in any city or town that accepts this clause, that is the  
1764 residence or domicile of a soldier, sailor or veteran as defined in clause Forty-third of section 7  
1765 of chapter 4 or that was the residence or domicile of such soldier, sailor or veteran at the time of  
1766 such soldier, sailor or veteran's death and that has been transferred or conveyed to a trust or  
1767 conservatorship or through any other legal instrument passing ownership from the soldier, sailor  
1768 or veteran to such soldier, sailor or veteran's spouse or surviving spouse; provided, however,  
1769 that this abatement or exemption shall be equivalent in amount to and bound by all the applicable  
1770 provisions of any single abatement or exemption under clauses Twenty-second to Twenty-  
1771 second F, inclusive, that would be available to the residence or domicile were it not so  
1772 transferred or conveyed; provided further, that the residence or domicile shall be entitled to  
1773 lawfully retain that tax abatement or exemption until the later of the death of the soldier, sailor or  
1774 veteran, or the death of such soldier, sailor or veteran's surviving spouse; and provided further,  
1775 that the soldier, sailor or veteran or the surviving spouse shall remain residing in the residence or  
1776 domicile until their respective deaths.

1777 SECTION 122. The third paragraph of clause Forty-first A of said section 5 of said  
1778 chapter 59, as so appearing, is hereby amended by striking out the first sentence and inserting in  
1779 place thereof the following sentence:- Any such person may, on or before the deadline for an  
1780 application for exemption under section 59, apply to the board of assessors for an exemption of  
1781 such real property from taxation during such year; provided, however, that in the case of real  
1782 estate owned by a person jointly or as a tenant in common with a person not such person's

1783 spouse, the exemption shall not exceed that proportion of total valuation which the amount of  
1784 such person's interest in such property bears to the whole tax due.

1785 SECTION 123. Said section 5 of said chapter 59, as so appearing, is hereby further  
1786 amended by adding the following clause:-

1787 Fifty-eighth. Taxes on the value of a parcel of real property which is included within an  
1788 executed agreement under section 60B of chapter 40 shall be assessed only on that portion of the  
1789 value of the property that is not exempt under that section. This exemption shall be for a term not  
1790 longer than the period specified in the executed agreement entered into pursuant to said section  
1791 60B of said chapter 40. The amount of the exemption under this clause for a parcel of real  
1792 property shall be the exemption percentage adopted under said section 60B of said chapter 40,  
1793 multiplied by the actual assessed valuation of the parcel.

1794 SECTION 124. Section 5C of said chapter 59, as so appearing, is hereby amended by  
1795 striking out, in line 6, the word "twenty" and inserting in place thereof the following figure:- 35.

1796 SECTION 125. Said section 5C of said chapter 59, as so appearing, is hereby further  
1797 amended by striking out the second paragraph and inserting in place thereof the following  
1798 paragraph:-

1799 In those cities and towns in which an exemption is made available hereunder, a taxpayer  
1800 aggrieved by the failure to receive such residential exemption may apply for such residential  
1801 exemption to the assessors, in writing, on a form approved by the commissioner, on or before the  
1802 deadline for an application for exemption under section 59.

1803 SECTION 126. Section 5I of said chapter 59, as so appearing, is hereby amended by  
1804 striking out the second paragraph and inserting in place thereof the following paragraph:-

1805 In those cities and towns in which an exemption is made available hereunder, a taxpayer  
1806 aggrieved by the failure to receive such commercial exemption may apply for such commercial  
1807 exemption to the assessors, in writing, on a form approved by the commissioner, on or before the  
1808 deadline for an application for exemption under section 59.

1809 SECTION 127. Section 5K of said chapter 59, as so appearing, is hereby amended by  
1810 striking out, in lines 14 and 39, the figure "\$1,000" and inserting in place thereof, in each  
1811 instance, the following figure:- \$1,500.

1812 SECTION 128. Section 11 of said chapter 59, as so appearing, is hereby amended by  
1813 striking out the first sentence and inserting in place thereof the following sentence:- Taxes on  
1814 real estate shall be assessed, in the town where it lies, to the person who is the owner on January  
1815 1, and the person appearing of record, in the records of the county, or of the district, if such  
1816 county is divided into districts, where the estate lies, as owner on January 1, even though  
1817 deceased, shall be held to be the true owner thereof; provided, that whenever the assessors deem  
1818 it proper, they may assess taxes upon real estate to the person who is in possession thereof on  
1819 January 1, and such person shall thereupon be held to be the true owner thereof for the purposes  
1820 of this section; provided, further, that whenever the assessors deem it proper, they may assess  
1821 taxes upon any present interest in real estate to the owner of such interest on January 1; and  
1822 provided, further, that in cluster developments or planned unit developments, as defined in  
1823 section 9 of chapter 40A, the assessment of taxes on the common land, so called, including  
1824 cluster development common land held under a conservation restriction pursuant to section 31 of

1825 chapter 184, the beneficial interest in which is owned by the owners of lots or residential units  
1826 within the plot, may be included as an additional assessment to each individual lot owner in the  
1827 cluster development.

1828 SECTION 129. Said section 11 of said chapter 59, as so appearing, is hereby further  
1829 amended by striking out, in line 37, the words “the commissioner shall certify that”.

1830 SECTION 130. Said section 11 of said chapter 59, as so appearing, is hereby further  
1831 amended by striking out the third paragraph and inserting in place thereof the following  
1832 paragraph:-

1833 Whenever assessors cannot by reasonable diligence ascertain the name of the person  
1834 appearing of record, the assessors may assess taxes upon real property to persons unknown.

1835 SECTION 131. Section 23 of said chapter 59, as so appearing, is hereby amended by  
1836 striking out, in line 10, the words “of that year”.

1837 SECTION 132. Said section 23 of said chapter 59, as so appearing, is hereby further  
1838 amended by striking out the last sentence and inserting in place thereof the following sentence:-  
1839 No city, town or district tax rate for any fiscal year shall be changed after it has been approved  
1840 by the commissioner and returned to the assessors; provided, however, that the commissioner  
1841 may approve a revised rate if: (i) there was a material understatement or overstatement in the  
1842 returned rate due to an unintentional, inadvertent or other good faith omission or error by city,  
1843 town or district officials in reporting the rate; and (ii) the tax bills for the year have not been sent.

1844 SECTION 133. Said chapter 59 is hereby further amended by striking out section 25, as  
1845 so appearing, and inserting in place thereof the following section:-

1846 Section 25. The assessors of each city or town shall raise by taxation each year a  
1847 reasonable amount of overlay as the commissioner may approve. The overlay account may be  
1848 used only for avoiding fractional divisions of the amount to be assessed and for abatements  
1849 granted on account of property assessed for any fiscal year. Any balance in the overlay account  
1850 in excess of the amount of the warrants remaining to be collected or abated, as certified by the  
1851 board of assessors, shall be transferred by the board of assessors upon their own initiative or  
1852 within 10 days of a written request by the chief executive officer, with written notice to the chief  
1853 executive officer, to a reserve fund to be appropriated for any lawful purpose. Any balance in a  
1854 reserve fund at the end of the fiscal year shall be closed out to surplus revenue. This section shall  
1855 apply to fire, water and improvement districts.

1856 SECTION 134. Section 39 of said chapter 59, as so appearing, is hereby amended by  
1857 striking out the first 4 sentences and inserting in place thereof the following 5 sentences:- The  
1858 valuation at which the machinery, poles, wires and underground conduits and wires and pipes of  
1859 all telephone companies shall be assessed by the assessors of the respective cities and towns  
1860 where such property is subject to taxation shall be determined annually by the commissioner of  
1861 revenue, subject to appeal to the appellate tax board, as hereinafter provided. On or before June  
1862 15 in each year, the commissioner of revenue shall determine and certify to the owner of such  
1863 machinery, poles, wires and underground conduits and wires and pipes, and to the board of  
1864 assessors of every city and town where such machinery, poles, wires and underground conduits  
1865 and wires and pipes are subject to taxation, the valuation as of January 1 in such year of such  
1866 machinery, poles, wires and underground conduits and wires and pipes in said city or town.  
1867 Every owner and board of assessors to whom any such valuation shall have been so certified  
1868 may, on or before the fifteenth day of July then next ensuing, appeal to the appellate tax board

1869 from such valuation. Every such appeal shall relate to the valuation of the machinery, poles,  
1870 wires and underground conduits and wires and pipes of only 1 owner in 1 city or town, and shall  
1871 name as appellees the commissioner of revenue and all persons, other than the appellant, to  
1872 whom such valuation was required to be certified. Any appellee telephone company or board of  
1873 assessors that has not filed its own appeal by July 15 may file an appeal by July 30 or 15 days  
1874 after it receives notice of the original appeal against that appellee, whichever is later.

1875           SECTION 135. Section 41 of said chapter 59, as so appearing, is hereby amended by  
1876 striking out the first sentence and inserting in place thereof the following 2 sentences:- Every  
1877 telephone company owning any property required to be valued by the commissioner under  
1878 section 39 shall annually, on or before March 1, make a return to the commissioner signed and  
1879 sworn to by its treasurer. The commissioner may, for cause shown, authorize a later filing, but in  
1880 no case later than April 1.

1881           SECTION 136. Said chapter 59 is hereby further amended by striking out section 45, as  
1882 so appearing, and inserting in place thereof the following section:-

1883           Section 45. Each city or town shall provide, on or before January first, annually, suitable  
1884 books for the use of its assessors in the assessment of taxes, which shall contain blank columns  
1885 with uniform headings for a valuation list, in the form the commissioner shall, from time to time,  
1886 determine.

1887           Any books or records required to be furnished to the assessors, or to be kept or  
1888 maintained by them, under this section, or any section of chapters 59 to 60B, inclusive, may be  
1889 created, completed or maintained electronically.

1890 SECTION 137. Said chapter 59 is hereby further amended by striking out section 50, as  
1891 so appearing, and inserting in place thereof the following section:-

1892 Section 50. The books or records required by section 45 shall contain a copy of this  
1893 section, sections 43, 44, 45 and 46, and the certificates required by law to be signed by the  
1894 assessors, with any explanatory notes as the commissioner considers necessary to secure  
1895 uniformity of returns under the several headings.

1896 SECTION 138. The first paragraph of section 57 of said chapter 59, as so appearing, is  
1897 hereby amended by striking out the second, third, fourth, fifth and sixth sentences and inserting  
1898 in place thereof the following 5 sentences:- If any betterment assessment or apportionment  
1899 thereof, water rate, annual sewer use charge and any other charge added to such tax, or more than  
1900 one-half of the balance of any such tax as reduced by any abatement, remains unpaid either after  
1901 November 1 of the fiscal year in which it is payable, or after the thirtieth day after the date on  
1902 which the bill for such tax was mailed after October 1, interest at the rate of 14 per cent per  
1903 annum, computed from the due date, shall be paid on so much of the unpaid amount as is in  
1904 excess of said one-half of such balance. If the whole or any part of such tax remains unpaid after  
1905 May 1 of such fiscal year, in addition to the interest as aforesaid, interest at such rate shall be  
1906 paid on so much of the balance of such tax not so paid as does not exceed one half of such tax as  
1907 reduced by any abatement and computed from May 1 of such fiscal year. On or before April 1 of  
1908 such fiscal year a notice shall be sent out showing the amount of such tax which, if not paid by  
1909 May 1, shall bear interest computed from May 1. Bills for taxes assessed under section 75 or  
1910 section 76 shall be sent out seasonably upon commitment, and shall be due and payable on the  
1911 thirtieth day after the date on which the bill for such tax was mailed for all purposes except the  
1912 calculation of interest as provided in this section. Taxes shall bear interest as hereinbefore

1913 provided in this section with respect to real estate and personal property taxes generally;  
1914 provided, however, that if a bill for any such taxes is mailed on or after April 1 of the fiscal year  
1915 to which the tax relates and remains unpaid after the thirtieth day after the date on which such  
1916 bill was mailed, interest at the aforesaid rate, computed from the due date, shall be paid on so  
1917 much of the tax that remains unpaid.

1918 SECTION 139. Said section 57 of said chapter 59, amended by section 9 of chapter 10 of  
1919 the acts of 2015, is hereby further amended by adding the following paragraph:-

1920 For the purposes of determining jurisdictional interest requirements on appeals brought  
1921 pursuant to chapter 59, the date of delivery for a payment for taxes pursuant to this section that  
1922 is, after the period or date prescribed by this section, delivered by United States mail or by an  
1923 alternative private delivery service to the collector shall be deemed to be the date of the United  
1924 States postmark, the date of the certification of mailing stamped and postmarked by the United  
1925 States Postal Service, the date of a certified mail receipt provided by the United States Postal  
1926 Service or other substantiating date mark permitted by the rules of practice and procedure of the  
1927 appellate tax board that is affixed on the envelope or other appropriate wrapper in which the  
1928 payment is mailed or delivered if the payment was mailed in the United States in an envelope of  
1929 such appropriate wrapper, first class postage prepaid, or delivered to an alternative private  
1930 delivery service, properly addressed to the collector; provided, however, that a taxpayer shall  
1931 have the burden of proving the timely mailing of any payment of taxes to said collector pursuant  
1932 to this section and the collector shall have no obligation to maintain any record relative to the  
1933 date of mailing of the tax; and provided further, that nothing in this section shall be construed to  
1934 place the burden of proving any untimely mailing on the collector. As used in this section,  
1935 “United States postmark” shall mean only a postmark made by the United States Postal Service.

1936 This paragraph shall not apply to the calculation of interest pursuant to the first paragraph of this  
1937 section.

1938 SECTION 140. Said chapter 59 is hereby further amended by striking out section 57A, as  
1939 appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

1940 Section 57A. In any city or town that accepts this section, notwithstanding sections 23D,  
1941 57 or 57C, a notice of preliminary tax or actual tax bill for real estate or personal property taxes,  
1942 in an amount not in excess of \$100, shall be due and payable in 1 installment and if unpaid after  
1943 the day the first installment of the notice of preliminary tax or actual tax bill for the year is due,  
1944 shall be subject to interest at the same rate and from the same date as any delinquent preliminary  
1945 or actual tax first installment.

1946 SECTION 141. Section 57B of said chapter 59 is hereby repealed.

1947 SECTION 142. The twelfth paragraph of section 57C of said chapter 59, as appearing in  
1948 the 2014 Official Edition, is hereby amended by striking out the second sentence.

1949 SECTION 143. Said section 57C of said chapter 59, amended by section 10 of chapter 10  
1950 of the acts of 2015, is hereby further amended by adding the following paragraph:-

1951 To determine jurisdictional interest requirements on appeals brought pursuant to chapter  
1952 59, the date of delivery of a payment for taxes pursuant to this section is, after the period or date  
1953 prescribed by this section, delivered by United States mail or by an alternative private delivery  
1954 service permitted by the collector to the collector shall be deemed to be the date of the United  
1955 States postmark, the date of a certificate of mailing stamped and postmarked by the United States  
1956 Postal Service, the date of a certified mail receipt provided by the United States Postal Service or

1957 other substantiating date mark permitted by the rules of practice and procedure of the appellate  
1958 tax board that is affixed on the envelope or other appropriate wrapper in which the payment is  
1959 mailed or delivered if the payment was mailed in the United States in an envelope or such  
1960 appropriate wrapper, first class postage prepaid, or delivered to an alternative private delivery  
1961 service, properly addressed to the collector; provided, however, that a tax payer shall have the  
1962 burden of providing the timely mailing of any payment of taxes to said collector pursuant to this  
1963 section and the collector shall have no obligation to maintain any record relative to the date of  
1964 mailing of the tax; and provided further, that nothing in this section shall be construed to place  
1965 the burden of proving any untimely mailing on the collector. As used in this section, “United  
1966 States postmark” shall mean only a postmark made by the United States Postal Service. This  
1967 paragraph shall not apply to the calculation of interest set forth in the preceding paragraphs of  
1968 this section.

1969           SECTION 144. Section 59 of said chapter 59 is hereby amended by striking out, in line 2,  
1970 as appearing in the 2014 Official Edition, the words “administrator of the estate of such person  
1971 or the executor” and inserting in place thereof the following words:- personal representative of  
1972 the estate of such person or the personal representative.

1973           SECTION 145. The first paragraph of said section 59 of said chapter 59, as so appearing,  
1974 is hereby amended by striking out the fourth sentence and inserting in place thereof the following  
1975 sentence:- The holder of a mortgage on real estate who has paid not less than 1/2 of the tax  
1976 thereon may, during the last 10 days of the abatement period of the year to which the tax relates,  
1977 apply in the manner above set forth for an abatement of such tax provided the person assessed  
1978 has not previously applied for abatement of such tax, and thereupon the right of the person  
1979 assessed to apply shall cease and determine.

1980 SECTION 146. Said section 59 of said chapter 59 is hereby further amended by striking  
1981 out the third paragraph, as so appearing, and inserting in place thereof the following paragraph:-

1982 An application for exemption under clause Seventeenth, Seventeenth C, Seventeenth C½,  
1983 Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-  
1984 second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-  
1985 seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C½, Forty-second, Forty-third,  
1986 Fifty-second, Fifty-third, Fifty-sixth and Fifty-seventh of section 5 may be made on or before  
1987 April 1 of the year to which the tax relates, or within 3 months after the bill or notice of  
1988 assessment was sent, whichever is later.

1989 SECTION 147. Section 59A of said chapter 59, as so appearing, is hereby amended by  
1990 striking out, in lines 5 and 6, the words “interest, penalties and payment of real estate tax  
1991 obligations”, and inserting in place thereof the following words:- real estate tax obligations,  
1992 interest and costs.

1993 SECTION 148. Said section 59A of said chapter 59, as so appearing, is hereby further  
1994 amended by striking out, in line 25, the words “, the commissioner”.

1995 SECTION 149. Section 64 of said chapter 59, as so appearing, is hereby amended by  
1996 striking out, in line 14, the figure “\$3,000” and inserting in place thereof the following figure:-  
1997 \$5,000.

1998 SECTION 150. Said section 64 of said chapter 59, as so appearing, is hereby further  
1999 amended by striking out, in line 15, the word “has” and inserting in place thereof the following  
2000 words:- , including all preliminary and actual installments, has.

2001 SECTION 151. Said section 64 of said chapter 59, as so appearing, is hereby further  
2002 amended by striking out, in lines 17 and 25, the word “fifty-seven” and inserting in place thereof,  
2003 in each instance, the following words:- 23D, 57 or 57C.

2004 SECTION 152. Section 70A of said chapter 59, as so appearing, is hereby amended by  
2005 striking out, in line 30, the words “of the year of such tax”.

2006 SECTION 153. Section 72 of said chapter 59 is hereby repealed.

2007 SECTION 154. Section 81 of said chapter 59, as appearing in the 2014 Official Edition,  
2008 is hereby amended by striking out, in line 2, the word “seven” and inserting in place thereof the  
2009 following figure:- 30.

2010 SECTION 155. Section 2 of chapter 60 of the General Laws, as so appearing, is hereby  
2011 amended by striking out the second paragraph and inserting in place thereof the following  
2012 paragraph:-

2013 In cities and towns that accept this paragraph, if the collector is satisfied that an unpaid  
2014 tax on land committed to the collector or any of the collector’s predecessors in office for  
2015 collection was assessed on a valuation insufficient to meet the charges or expenses of collection,  
2016 or if any other committed tax is unpaid and is less than \$25, the collector may notify the  
2017 assessors in writing, on oath, stating why the tax cannot be collected. Upon receipt of the request,  
2018 the assessors shall act on the request immediately and, after due inquiry, may abate the tax and  
2019 shall certify the abatement in writing to the collector. The certificate of abatement shall discharge  
2020 the collector from further obligation to collect the tax so abated.

2021 SECTION 156. Section 3 of said chapter 60, as so appearing, is hereby amended by  
2022 striking out the first sentence and inserting in place thereof the following 2 sentences:- The  
2023 collector shall immediately, after receiving a tax list and warrant send notice to each person  
2024 assessed, resident or non-resident, of the amount of the person's tax. If the notice is mailed, it  
2025 shall be postpaid and directed to the assessed person at the person's residential address on  
2026 January 1 if known, or the address of the real estate or personal property to which the tax relates,  
2027 unless the person shall otherwise direct the collector, in writing, in time and manner as the  
2028 collector may require.

2029 SECTION 157. Section 3A of said chapter 60, as so appearing, is hereby amended by  
2030 striking out, in lines 62 and 63, the words "subsection (a)" and inserting in place thereof the  
2031 following words:- subsection (b).

2032 SECTION 158. Section 3B of said chapter 60 is hereby repealed.

2033 SECTION 159. Section 3C of said chapter 60, as appearing in the 2014 Official Edition,  
2034 is hereby amended by inserting after the word "and", in line 9, the following word:- vote.

2035 SECTION 160. Section 3C of said chapter 60 , as so appearing, is hereby further  
2036 amended by striking out, in line 12, the word "and" and inserting in place thereof the following  
2037 word:- or.

2038 SECTION 161. The third paragraph of said section 3C of said chapter 60, as so  
2039 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the  
2040 following sentence:- In any city or town establishing a scholarship fund or educational fund,  
2041 there shall be a scholarship committee or educational fund committee to consist of the

2042 superintendent of the city or town schools or designee, and no fewer than 4 residents of the city  
2043 or town appointed by the mayor or board of selectmen to a term of 3 years.

2044 SECTION 162. Said section 3C of said chapter 60, as so appearing, is hereby further  
2045 amended by striking out the fourth paragraph and inserting in place thereof the following  
2046 paragraph:-

2047 The scholarship committee may distribute financial aid, or the educational committee  
2048 may distribute supplemental educational funds for the school, from both interest and principal of  
2049 the fund without further appropriation. The scholarship committee or education committee shall  
2050 establish a procedure for determining the amounts or percentage of the funds that shall be  
2051 authorized for distribution and for notifying the investing officer or agency so that the funds may  
2052 be made available in a timely manner and with a minimum of penalties.

2053 SECTION 163. Said chapter 60 is hereby further amended by striking out section 6, as so  
2054 appearing, and inserting in place thereof the following section:-

2055 Section 6. The collector shall make and keep the book, or an electronically prepared  
2056 record, containing the tax list committed to the collector and against the name of every person  
2057 assessed for a tax shall make entries showing the disposition thereof, whether reassessed, abated  
2058 or paid, and the date of such disposition.

2059 SECTION 164. Section 50 of said chapter 60, as so appearing, is hereby amended by  
2060 striking out the fifth and sixth sentences.

2061 SECTION 165. Said chapter 60 is hereby further amended by striking out section 57A, as  
2062 so appearing, and inserting in place thereof the following section:-

2063           Section 57A. If any check or electronic funds transfer in payment of any tax, interest,  
2064 penalty, fee or other charge imposed under chapters 59 to 61A, inclusive, or chapter 80 or for  
2065 any other municipal service rendered is not duly paid there may, in addition to any other  
2066 penalties provided by law, be paid as a penalty by the person who tendered such check or  
2067 electronic funds transfer, upon notice and demand by the city or town tax collector, in the same  
2068 manner as the tax or other amount to which the check or electronic funds transfer relates, an  
2069 amount equal to 1 per cent of the amount of such check or electronic funds transfer; provided,  
2070 however, that if the amount of such check or electronic funds transfer is less than \$2,500, the  
2071 penalty under this section shall be \$25. Any person upon whom such penalty is imposed may  
2072 appeal to the city or town tax collector who shall abate the same if the tax collector determines  
2073 that such person tendered such check or electronic funds transfer in good faith and with  
2074 reasonable cause to believe that it would be paid.

2075           SECTION 166. Section 77 of said chapter 60, as so appearing, is hereby amended by  
2076 striking out the second paragraph and inserting in place thereof the following paragraph:-

2077           Before foreclosure so much of the provisions of any covenant or agreement running with  
2078 the land as calls for the payment of money by the owner thereof shall not be enforceable against  
2079 a city or town which is the owner of record of the land under a tax title or taking, except during  
2080 any period in which the city or town directly or indirectly in any capacity accepts or receives the  
2081 benefit of such covenant or agreement or of any right or privilege created or affected thereby.

2082           SECTION 167. Section 81A of said chapter 60, as so appearing, is hereby amended by  
2083 striking out the third, fourth, fifth and sixth paragraphs and inserting in place thereof the  
2084 following paragraph:-

2085           If at the expiration of the 30-day period, the inspector of buildings is of the opinion that  
2086 action has not been initiated to correct the conditions described in the notice, the inspector shall  
2087 immediately make an affidavit, under penalties of perjury, that the buildings on the land have  
2088 been found to be abandoned property. The affidavit shall include therein the facts and  
2089 circumstances which formed the basis of the inspector's findings, and a copy of the notice served  
2090 on the record owner, or if service was by publication, an account of the steps taken to locate the  
2091 record owner and a copy of the published notice. The affidavit shall be submitted to the treasurer  
2092 and, when recorded at the registry of deeds for the district wherein the land lies, shall be prima  
2093 facie evidence of such facts.

2094           SECTION 168. Section 95 of said chapter 60, as so appearing, is hereby amended by  
2095 striking out the third sentence and inserting in place thereof the following sentence:- Upon filing  
2096 for record or registration a statement under section 37A that a sale or taking cannot be legally  
2097 made, the collector shall transmit a copy of the recorded statement to the city auditor, town  
2098 accountant or officer having similar duties, who shall record the taxes that are the subject of the  
2099 statement as taxes in litigation, and the collector shall be credited with those taxes until the time  
2100 the collector must sell or take the land under that section.

2101           SECTION 169. Said chapter 60 is hereby further amended by striking out section 105, as  
2102 so appearing, and inserting in place thereof the following section:-

2103           Section 105. Forms to be used in proceedings for the collection of taxes under this  
2104 chapter and chapter 59 and of assessments which the collector is authorized or required by law to  
2105 collect shall be as prescribed by the commissioner. In any case where the commissioner  
2106 prescribes a form, the form may be completed or maintained electronically.

2107 SECTION 170. Section 1 of chapter 60A of the General Laws, as so appearing, is hereby  
2108 amended by striking out the sixth paragraph and inserting in place thereof the following 2  
2109 paragraphs:-

2110 The excise imposed by this section shall not apply to motor vehicles leased for a full  
2111 calendar year to a charitable organization when such vehicle is owned and registered by a lessor  
2112 engaged in the business of leasing motor vehicles. The term “charitable organization”, as used in  
2113 this section, shall mean an organization, other than a degree granting or diploma awarding  
2114 educational institution, whose personal property is exempt from taxation under clause Third of  
2115 section 5 of chapter 59.

2116 In any city or town that accepts this paragraph, the excise tax imposed by this section  
2117 shall not apply to a motor vehicle owned and registered by or leased to a former prisoner of war  
2118 defined as any regularly appointed, enrolled, enlisted, or inducted member of the military forces  
2119 of the United States who was captured, separated and incarcerated by an enemy of the United  
2120 States during an armed conflict, or to a motor vehicle owned and registered by or leased to the  
2121 surviving spouse of a deceased former prisoner of war, until such time as the surviving spouse  
2122 remarries or fails to renew the registration.

2123 SECTION 171. Section 2A of said chapter 60A, as so appearing, is hereby amended by  
2124 striking out, in line 18, the words “and by the joint committee on taxation”.

2125 SECTION 172. Chapter 61A of the General Laws is hereby amended by inserting after  
2126 section 2 the following section:-

2127 Section 2A. (a) Land used primarily and directly for agricultural purposes pursuant to  
2128 section 1 or land used primarily and directly for in horticultural use pursuant to section 2 may, in

2129 addition to being used primarily and directly for agriculture or horticulture, be used to site a  
2130 renewable energy generating source, as defined in subsection (b) of section 11F of chapter 25. A  
2131 renewable energy generating source on land primarily and directly used for agricultural purposes  
2132 pursuant to section 1 or land primarily and directly used for horticultural purposes pursuant to  
2133 section 2 shall: (i) produce energy for the exclusive use of the of the land and farm upon which it  
2134 is located, which shall include contiguous or non-contiguous land owned or leased by the owner  
2135 or in which the owner otherwise holds an interest; and (ii) not produce more than 125 per cent of  
2136 the annual energy needs of the land and farm upon which it is located, which shall include  
2137 contiguous or non-contiguous land owned or leased by the owner or in which the owner  
2138 otherwise holds an interest.

2139 (b) Land used primarily and directly for agricultural purposes pursuant to section 1 or  
2140 land used primarily and directly for horticultural purposes pursuant to section 2 shall be deemed  
2141 to be in agricultural or horticultural use pursuant to this chapter if used to simultaneously site a  
2142 renewable energy generating source pursuant to subsection (a).

2143 (c) Renewable energy generating sources located on land used primarily and directly for  
2144 agricultural purposes pursuant to section 1 or land used primarily and directly for horticultural  
2145 purposes pursuant to section 2 shall be subject to local zoning requirements applicable to  
2146 renewable energy generating sources.

2147 SECTION 173. The first paragraph of section 13 of said chapter 61A, as appearing in the  
2148 2014 Official Edition, is hereby amended by striking out the third sentence and inserting in place  
2149 thereof the following sentence:-

2150 Notwithstanding this paragraph, roll-back taxes shall not be assessed if the land involved,  
2151 or a lesser interest in the land, is: (a) acquired for a natural resource purpose by (1) the city or  
2152 town in which it is situated; (2) the commonwealth; or (3) a nonprofit conservation organization;  
2153 (b) used or converted to a renewable energy generating source pursuant to section 2A; (c) subject  
2154 to a permanent wetland reserve easement through the agricultural conservation easement  
2155 program established pursuant to 16 U.S.C. 3865c; or (d) otherwise subject to another federal  
2156 conservation program; provided, however, that if a portion of the land is sold or converted to  
2157 commercial, residential or industrial use within 5 years after acquisition by a nonprofit  
2158 conservation organization, roll-back taxes shall be assessed against the nonprofit conservation  
2159 organization in the amount that would have been assessed at the time of acquisition of the subject  
2160 parcel by the nonprofit conservation organization had the transaction been subject to a roll-back  
2161 tax.

2162 SECTION 174. Said section 13 of said chapter 61A, as so appearing, is hereby further  
2163 amended by inserting after the figure “61B”, in line 59, the following words:- or renewable  
2164 energy generating source pursuant to section 2A.

2165 SECTION 175. Section 4 of chapter 64J of the General Laws, as so appearing, is hereby  
2166 amended by inserting after the word “in”, in line 4, the following words:- or due to.

2167 SECTION 176. Section 13 of said chapter 64J, as so appearing, is hereby amended by  
2168 striking out the first sentence and inserting in place thereof the following sentence:- The  
2169 provisions of this chapter relative to the imposition, payment, collection and distribution of an  
2170 excise on the sale or use of aircraft fuel shall apply after acceptance by a city or town: (i) in

2171 which an airport is located if accepted and in effect before December 31, 1987; and (ii) that owns  
2172 an airport, wherever located.

2173 SECTION 177. Said section 13 of said chapter 64J, as so appearing, is hereby further  
2174 amended by adding the following sentence:- A city or town in which an airport it does not own is  
2175 located and in which this chapter took effect after December 30, 1987 shall be deemed to have  
2176 revoked its acceptance as of December 31, 2015.

2177 SECTION 178. Section 6 of chapter 70B of the General Laws, as so appearing, is hereby  
2178 amended by striking out, in line 72 the words “in section 7” and inserting in place thereof the  
2179 following words:- by the director of accounts pursuant to section 38.

2180 SECTION 179. Section 14D of chapter 71 of the General Laws, as so appearing, is  
2181 hereby amended by inserting after the word “school”, in line 9, the following word:- committee.

2182 SECTION 180. Section 16 of said chapter 71, as so appearing, is hereby amended by  
2183 striking out, in lines 53 and 54, the words “division of local services in the department of  
2184 revenue” and inserting in place thereof the following words:- director of accounts pursuant to  
2185 section 38 of chapter 44.

2186 SECTION 181. Section 16C of said chapter 71, as so appearing, is hereby amended by  
2187 inserting after the word “transportation”, in line 7, the following words:- , subject to  
2188 appropriation.

2189 SECTION 182. Said chapter 71 is hereby further amended by striking out section 16E, as  
2190 so appearing, and inserting in place thereof the following section:-

2191 Section 16E. A regional school district shall be considered a district for purposes of  
2192 conducting periodic audits under sections 35, 38, 39, 40, 41 and 42 of chapter 44. Upon the  
2193 completion of each audit, a copy shall be sent to the chief executive officer and the school  
2194 committee of each city or town that is a member of the district. The cost of each audit shall be  
2195 apportioned among the several cities and towns that are members of the district in the same  
2196 manner as the annual expenses of the district.

2197 SECTION 183. Section 16G½ of said chapter 71, as so appearing, is hereby amended by  
2198 striking out, in lines 8 and 9, and in line 25, the words “director of accounts” and inserting in  
2199 place thereof, in each instance, the following words:- commissioner of elementary and  
2200 secondary education.

2201 SECTION 185. Said chapter 71 is hereby further amended by striking out section 26A, as  
2202 so appearing, and inserting in place thereof the following section:-

2203 Section 26A. If the school committee of a city, town or regional school district  
2204 determines that sufficient need exists therein for extended school services for children, the school  
2205 committee, subject to section 26B, may establish and maintain such services.

2206 SECTION 186. Section 26B of said chapter 71, as so appearing, is hereby amended by  
2207 striking out, in lines 3 and 4, the words “in such town upon approval of the city council or  
2208 selectmen, it shall submit in writing a plan of said services to the commissioner of” and inserting  
2209 in place thereof the following words:- , it shall submit in writing a plan of said services to the  
2210 commissioner of elementary and secondary education.

2211 SECTION 187. Said chapter 71 is hereby further amended by striking out section 26C, as  
2212 so appearing, and inserting in place thereof the following section:-

2213 Section 26C. The commonwealth and the school committee may accept funds from the  
2214 federal government for the purposes of sections 26A to 26D, inclusive. The school committee  
2215 may receive contributions in the form of money, material, quarters or services for the purposes of  
2216 the sections from organizations, employers and other individuals. The contributions received in  
2217 the form of money, together with fees from parents and any allotments received from the federal  
2218 government for said purposes, shall be deposited with the treasurer of such city, town or regional  
2219 school district and held as a separate account and expended by said school committee without  
2220 appropriation, notwithstanding section 53 of chapter 44.

2221 SECTION 188. Section 71C of said chapter 71, as so appearing, is hereby amended by  
2222 striking out, in line 6, the words “three thousand dollars” and inserting in place thereof the  
2223 following figure:- \$10,000.

2224 SECTION 189. Said chapter 71 is hereby further amended by striking out section 71E, as  
2225 so appearing, and inserting in place thereof the following section:-

2226 Section 71E. In any city, town or regional school district that accepts this section, all  
2227 monies received by the school committee in connection with the conduct of adult education and  
2228 continuing education programs, including, but not limited to: (1) adult physical fitness programs  
2229 conducted under section 71B; (2) summer school programs and enrichment programs, authorized  
2230 by the school committee and in connection with the use of school property under section 71; and  
2231 (3) including parking fees, shall be deposited with the treasurer of the city, town or regional  
2232 school district and held as separate accounts. The receipts held in such a separate account may be  
2233 expended by the school committee without further appropriation for the purposes of the program  
2234 or programs from which the receipts held in such account were derived or, in the case of the use

2235 of school property account, for expenses incurred in making school property available for such  
2236 use, notwithstanding section 53 of chapter 44.

2237           A city, town or regional school district may appropriate funds for the conduct of any such  
2238 program or for expenses incurred in making school property available for such use, which funds  
2239 shall be expended by the school committee in addition to funds provided from other sources.

2240           Acceptance in a city or town shall be in the manner provided in section 4 of chapter 4 and  
2241 in a regional school district by vote of the regional school committee. In a city, town or regional  
2242 school district that accepts this paragraph, said city, town or district may rescind its original  
2243 acceptance every third year thereafter.

2244           SECTION 190. Section 14B of chapter 74 of the General Laws, as so appearing, is  
2245 hereby amended by striking out the first and second sentences and inserting in place thereof the  
2246 following sentences: -

2247           In any city or town that accepts this section in the manner provided in section 4 of  
2248 chapter 4 or in a regional school district that accepts it as provided in this section, any income  
2249 received from the purchase and sale of products produced in the culinary arts subject area of the  
2250 home economics program, or any other vocational-technical program conducted in any public  
2251 vocational-technical high school shall be deposited in a special fund by the school committee in  
2252 any banking institution in the commonwealth. Expenditures may be made from said fund by the  
2253 school committee for purposes needed for the culinary arts subject area or in the case of a fund  
2254 established for any other program, such funds may be expended for the purposes of such  
2255 program area without further appropriation, notwithstanding section 53 of chapter 44; provided,  
2256 however, that said special funds shall not be used to pay the salary of any employee.

2257 SECTION 191. Chapter 80 of the General Laws is hereby amended by striking out  
2258 section 13, as so appearing, and inserting in place thereof the following section:-

2259 Section 13. Assessments made by a board of the commonwealth under this chapter shall  
2260 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  
2261 cent above the rate of interest chargeable to the body politic on behalf of which the assessment  
2262 was made, for the betterment project to which the assessments relate, from the thirtieth day after  
2263 the date the notice of such assessments was sent by the collector. All other assessments made  
2264 under this chapter shall bear interest at 1 rate of 5 per cent per annum or, at the election of the  
2265 city, town or district at a rate up to 2 per cent above the rate of interest chargeable to the city,  
2266 town or district for the betterment project to which the assessments relate, from the thirtieth day  
2267 after the date the notice of such assessments was sent by the collector. The assessors shall add  
2268 each year to the annual tax assessed with respect to each parcel of land all assessments,  
2269 constituting liens thereon, which have been committed to the collector prior to January second of  
2270 such year and which have not been apportioned as hereinafter provided, remaining unpaid, as  
2271 certified to them by the collector, when the valuation list is completed, with interest to the date  
2272 when interest on taxes becomes due and payable. At any time before the completion by the  
2273 assessors of the valuation list for the year in which such assessments will first appear on the  
2274 annual tax bill, the board of assessors may, and at the request of the owner of the land assessed  
2275 shall, apportion all assessments or unpaid balances thereof made under this chapter into such  
2276 number of equal portions, not exceeding 20, as is determined by said board or as is requested by  
2277 the owner, as the case may be, but no one of such portions shall be less than 5 dollars; provided,  
2278 that, if an original assessment exceeds \$100 and has been placed upon the annual tax bill, or has  
2279 been apportioned into a number of portions less than 20 and the first portion has been placed

2280 upon an annual tax bill, the board of assessors may in its discretion, upon a request for the  
2281 apportionment of such assessment into 20 portions made by the owner prior to a sale or taking of  
2282 the land for the non-payment of such assessment or portion and upon payment of any necessary  
2283 intervening charges and fees and such portions of such assessment as would have become due  
2284 and payable if the request for apportionment had been seasonably made, apportion or reapportion  
2285 the said assessment as aforesaid, and if any other tax or assessment constituting a lien upon the  
2286 parcel to which the assessment so apportioned or reapportioned relates remains unpaid after such  
2287 apportionment or reapportionment, the collector may institute proceedings anew for the sale or  
2288 taking of such parcel at any time prior to the expiration of the lien or of a period of 20 days after  
2289 such apportionment or reapportionment, whichever is the later. In any case in which an  
2290 assessment relates to a state-funded project, the apportionment or reapportionment described  
2291 herein shall be undertaken in accordance with the terms aforesaid by the board on whose behalf  
2292 the assessment was made; provided, however, that the apportionment shall be made of said  
2293 assessments or unpaid balances together with any interest due thereon. The assessors shall add  
2294 one of said portions, with interest on the amount remaining unpaid from 30 days after the date  
2295 the notice of the original assessment was sent by the collector to the date when interest on taxes  
2296 becomes due and payable, to the first annual tax upon the land and shall add to the annual tax for  
2297 each year thereafter 1 of said portions and 1 year's interest on the amount of the assessment  
2298 remaining unpaid until all such portions shall have been so added; all assessments and  
2299 apportioned parts thereof, and interest thereon as herein provided, which have been added to the  
2300 annual tax on any parcel of land shall be included in the annual tax bill thereon. After an  
2301 assessment or a portion thereof has been placed on the annual tax bill, the total amount of said

2302 bill shall be subject to interest under and in accordance with the provisions of section 57 or  
2303 section 57C of chapter 59.

2304 Notwithstanding the foregoing, or any general or special law to the contrary, a city, town  
2305 or district may elect to: (1) apportion any assessments, or the unpaid balances of such  
2306 assessments, into annual portions equal to the number of years for which bonds are issued for the  
2307 project for which the assessments are made; (2) structure the portions so that the amount payable  
2308 each year for assessment principal and interest combined are as nearly equal as practicable or, in  
2309 the alternative, provides for a more rapid amortization of the assessment principal amount where  
2310 the debt service on the bonds issued for the project is so structured; or (3) make the annual  
2311 portion so structured payable in the same number of preliminary and actual installments as the  
2312 real estate tax in the city, town or district, with each installment equal in amount and due at the  
2313 same time as each installment of the tax.

2314 Notwithstanding a prior apportionment, the assessors, upon written application of the  
2315 owner of the land assessed, shall order that the full amount, or any portion thereof, remaining  
2316 unpaid of any assessment be payable forthwith and shall commit said amount, together with  
2317 interest thereon from 30 days after the date the notice of the original assessment was sent if no  
2318 portion has been added to a tax levy, or if a portion has been added to a tax levy, then with  
2319 interest from October 1 of the year to which the last portion has been added, with their warrant  
2320 therefor, to the collector for collection. If a part of a prior apportioned assessment is ordered to  
2321 be payable forthwith, the payments shall be credited to the terminal or final years so as to reduce  
2322 the period of payment.

2323 SECTION 192. Section 16A of chapter 83 of the General Laws, as so appearing, is  
2324 hereby amended by inserting after the word “deeds”, in line 4, the following words:- , and files a  
2325 copy of said certificate with the collector of taxes of the city or town in which the lien hereinafter  
2326 mentioned is to take effect.

2327 SECTION 193. Chapter 90 of the General Laws is hereby amended by inserting after  
2328 section 17B the following section:-

2329 Section 17C. (a) Notwithstanding section 17 or any other general or special law to the  
2330 contrary, the city council, the transportation commissioner of the city of Boston, the board of  
2331 selectmen, park commissioners, a traffic commission or traffic director of a city or town that  
2332 accepts this section in the manner provided in section 4 of chapter 4 may, in the interests of  
2333 public safety and without further authority, establish a speed limit of 25 miles per hour on any  
2334 roadway inside a thickly settled or business district in the city or town on any way that is not a  
2335 state highway.

2336 (b) Upon establishing a speed limit under this section, the city or town shall notify the  
2337 department. The operation of a motor vehicle at a speed in excess of a speed limit established  
2338 under this section shall be a violation of section 17.

2339 SECTION 194. Said chapter 90 is hereby further amended by inserting after section 18A  
2340 the following section:-

2341 Section 18B. (a) Notwithstanding section 18 or any other general or special law to the  
2342 contrary, the city council, the transportation commissioner of the city of Boston, the board of  
2343 selectmen, park commissioners, a traffic commission or traffic director of a city or town that  
2344 accepts this section in the manner provided in section 4 of chapter 4 may, in the interests of

2345 public safety and without further authority, establish designated safety zones on, at or near any  
2346 way in the city or town which is not a state highway, and with the approval of the department if  
2347 the same is a state highway. Such safety zones shall be posted as having a speed limit of 20  
2348 miles per hour.

2349 (b) The operation of a motor vehicle in such zone at a speed exceeding the speed limit  
2350 established under this section shall be a violation of section 17.

2351 SECTION 195. Section 1 of chapter 90C of the General Laws, as appearing in the 2014  
2352 Official Edition, is hereby amended by striking out the definition of “Audit sheet” and inserting  
2353 in place thereof the following definition:-

2354 “Audit sheet”, a list of unique numbers assigned to the citations in a particular citation  
2355 book, or in electronic format, in such form as the registrar shall determine.

2356 SECTION 196. Said section 1 of said chapter 90C, as so appearing, is hereby further  
2357 amended by striking out the definition of “Citation” and inserting in place thereof the following  
2358 definition:-

2359 “Citation”, a notice, whether issued in handwritten form from a citation book or issued  
2360 electronically and then printed on paper, upon which a police officer shall record an occurrence  
2361 involving all automobile law violations by the person cited. Each citation shall be numbered and  
2362 shall be in such form and such parts as determined jointly by the administrative justice of the  
2363 district court department and the registrar.

2364 SECTION 197. Said section 1 of said chapter 90C, as so appearing, is hereby further  
2365 amended by inserting after the word “town” , in line 60, the following words:- , or his or her  
2366 designee.

2367 SECTION 198. Said section 1 of said chapter 90C, as so appearing, is hereby further  
2368 amended by striking out, in lines 61 and 62, the words “chairman of the Massachusetts  
2369 Department of Transportation” and inserting in place thereof the following words:- secretary of  
2370 transportation or the secretary’s designee.

2371 SECTION 199. The first paragraph of section 2 of said chapter 90C, as so appearing, is  
2372 hereby amended by adding the following 2 sentences:- The executive office of public safety and  
2373 security shall promulgate rules and regulations establishing the standards required by this section  
2374 for the issuance of electronic citations, including the proper equipment to be maintained by each  
2375 department. In lieu of issuing citation books or in addition thereto, each police chief whose  
2376 department issues citations electronically may grant authority to do so to each police officer of  
2377 his or her department who has been trained pursuant to the regulations promulgated pursuant to  
2378 this section.

2379 SECTION 200. Said section 2 of said chapter 90C, as so appearing, is hereby further  
2380 amended by striking out, in line 66, the words “by said police officer and by the violator” and  
2381 inserting in place thereof the following words:- , manually or electronically, by the police officer.

2382 SECTION 201. The fourth paragraph of said section 2 of said chapter 90C, as so  
2383 appearing, is hereby amended by striking out the fourth sentence.

2384 SECTION 202. Said section 2 of said chapter 90C, as so appearing, is hereby further  
2385 amended by striking out, in line 96, the word “him” and inserting in place thereof the following

2386 words:- the police officer; provided, however, that if a citation has been issued electronically, an  
2387 electronic record shall be made and delivered to the police chief.

2388 SECTION 203. Said section 2 of said chapter 90C, as so appearing, is hereby further  
2389 amended by inserting after the word “citation”, in line 104, the following words:- or, if issued  
2390 electronically, shall retain the police department report of the issuance.

2391 SECTION 204. Said section 2 of said chapter 90C, as so appearing, is hereby further  
2392 amended by inserting after the word “citations”, in line 106, the following words:- issued from a  
2393 citation book.

2394 SECTION 205. Said section 2 of said chapter 90C, as so appearing, is hereby further  
2395 amended by inserting after the word “registrar”, in line 108, the following words:- or, in the case  
2396 of citations issued electronically alleging a civil motor vehicle infractions, shall ensure that such  
2397 citations are electronically forwarded as required.

2398 SECTION 206. Said section 2 of said chapter 90C, as so appearing, is hereby further  
2399 amended by inserting after the word “copies”, in line 110, the following words:- or electronic  
2400 records.

2401 SECTION 207. Said section 2 of said chapter 90C, as so appearing, is hereby further  
2402 amended by inserting after the word “citation”, in line 121, the following words:- issued from a  
2403 citation book.

2404 SECTION 208. The last paragraph of said section 2 of said chapter 90C, as so appearing,  
2405 is hereby amended by adding the following sentence:- If any record of a citation issued  
2406 electronically is spoiled, mutilated or voided, the record of such electronic citation, to the extent

2407 it can be recovered, shall be endorsed with a full explanation thereof by the police officer  
2408 voiding such electronic citation and it shall be forwarded to the registrar in a manner approved  
2409 by the registrar and the officer shall be prepared to account for the void in an electronic audit  
2410 trail.

2411 SECTION 209. Section 3 of said chapter 90C, as so appearing, is hereby amended by  
2412 striking out, in line 37, the words “the back of”.

2413 SECTION 210. Said section 3 of said chapter 90C, as so appearing, is hereby further  
2414 amended by striking out, in line 245, the word “and” and inserting in place thereof the following  
2415 words:- , in a format acceptable to the district court, and.

2416 SECTION 211. The second paragraph of section 4 of said chapter 90C, as so appearing,  
2417 is hereby amended by inserting after the second sentence the following sentence:- If an arrest is  
2418 made and the citation is issued electronically, such notation of arrest shall be made on the printed  
2419 copy and on any additional printed copies provided to the court and shall be made on the  
2420 electronic record of the citation as agreed upon by the administrative justice of the district court  
2421 and the registrar.

2422 SECTION 212. Section 27A of chapter 111 of the General Laws, as so appearing, is  
2423 hereby amended by striking out, in line 1, the word “each” and inserting in place thereof the  
2424 following words:- their respective boards of health and, in a city having a Plan E charter by the  
2425 affirmative vote of a majority of all members of the city council, in other cities by a vote of the  
2426 city council and approval of the mayor, and in a town by a vote of the board of selectmen.

2427 SECTION 213. Section 27B of said chapter 111, as so appearing, is hereby amended by  
2428 striking out, in line 5, the words “vote of a town at a regular annual town meeting” and inserting  
2429 in place thereof the following words:- a vote of the board of selectmen.

2430 SECTION 214. Said section 27B of said chapter 111, as so appearing, is hereby further  
2431 amended by striking out, in line 32, the words “at a town meeting” and inserting in place thereof  
2432 the following:- by vote of the board of selectmen.

2433 SECTION 215. Section 31 of said chapter 111, as so appearing, is hereby amended by  
2434 inserting after the first paragraph the following paragraph:-

2435 In a municipality with a municipal agricultural commission established pursuant to  
2436 section 8L of chapter 40, the board of health in that municipality shall, during the publication  
2437 period, solicit and consider comments submitted by the commission on regulations that have an  
2438 impact on farming or agriculture as defined in section 1A of chapter 128.

2439 SECTION 216. The fourth paragraph of section 5 of chapter 121B of the General Laws,  
2440 as so appearing, is hereby amended by adding the following 2 sentences:- If the department does  
2441 not fill a vacancy in the position of that member within 120 days from the date that the vacancy  
2442 is created, the board of selectmen shall appoint, in writing, a person by a majority vote to fill  
2443 such vacancy for the unexpired term. In a city, the mayor shall appoint a person subject to  
2444 confirmation by the city council for the unexpired term.

2445 SECTION 217. Section 22 of said chapter 121B is hereby repealed.

2446 SECTION 218. Section 24 of said chapter 121B, as appearing in the 2014 Official  
2447 Edition, is hereby amended by striking out, in lines 9 to 12, inclusive, the words “, without first

2448 obtaining a finding of financial feasibility from the emergency finance board described in section  
2449 twenty-two, or the commission authorized to succeed to the function of said board under said  
2450 section.”.

2451 SECTION 219. Section 3 of chapter 121C of the General Laws, as so appearing, is  
2452 hereby amended by striking out, in lines 8 and 9, the words “a town at an annual town meeting or  
2453 a special town meeting called for the purpose” and inserting in place thereof the following  
2454 words:- by the board of selectmen in a town.

2455 SECTION 220. Section 11 of said chapter 121C, as so appearing, is hereby amended by  
2456 striking out the third sentence.

2457 SECTION 221. Section 3A of chapter 139 of the General Laws, as so appearing, is  
2458 hereby amended by striking out, in line 21, the words “for two years from the first day of  
2459 October” and inserting in place thereof the following words:- , unless dissolved by payment or  
2460 abatement, until such debt has been added to or committed as a tax pursuant to this section, and  
2461 thereafter, unless so dissolved, shall continue as provided in section 37 of chapter 60; provided,  
2462 however, that if any such debt is not added to or committed as a tax pursuant to this section for  
2463 the next fiscal year commencing after the filing of the statement, then the lien shall terminate on  
2464 October 1 of the third year.

2465 SECTION 222. Section 5 of chapter 141 of the General Laws, as so appearing, is hereby  
2466 amended by striking out, in lines 5 to 7, inclusive, the words “ten nor more than one hundred  
2467 dollars, and for a subsequent offence by a fine of not less than fifty nor more than five hundred  
2468 dollars” and inserting in place thereof the following words:-\$1,000 and not more than \$1,500, for

2469 a second offence by a fine of not less than \$1,500 and not more than \$2,000 and for each  
2470 subsequent offence by a fine of not less than \$2,000 and not more than \$2,500.

2471 SECTION 223. The first paragraph of section 21A of chapter 147 of the General Laws,  
2472 as so appearing, is hereby amended by adding the following 2 sentences:- No person shall be too  
2473 old for appointment as a cadet if he or she was of qualifying age at the time of application to a  
2474 cadet program. An appointment to a cadet program shall not be terminated for age unless the  
2475 cadet has completed 2 years of service.

2476 SECTION 224. Subsection (2) of section 44A of chapter 149 of the General Laws is  
2477 hereby further amended by striking out paragraphs (A) and (B), as amended by section 36 of  
2478 chapter 10 of the acts of 2015, and inserting in place thereof the following 2 paragraphs:-

2479 (A) Every contract or procurement for the construction, reconstruction, installation,  
2480 demolition, maintenance or repair of a building by a public agency estimated to cost less than  
2481 \$10,000 shall be obtained through the exercise of sound business practices as defined in section 2  
2482 of chapter 30B. The public agency shall make and keep a record of each procurement that, at a  
2483 minimum, shall include the name and address of the person from whom the services were  
2484 procured. A public agency that utilizes a vendor on a statewide contract procured through the  
2485 operational services division of the commonwealth, or a blanket contract procured by the public  
2486 agency pursuant to this subsection, shall be deemed to have obtained the contract through sound  
2487 business practices.

2488 (B) Every contract for the construction, reconstruction, installation, demolition,  
2489 maintenance or repair of any building estimated to cost not less than \$10,000 but not more than  
2490 \$50,000 shall be awarded to the responsible person offering to perform the contract at the lowest

2491 price. The public agency shall make public notification of the contract and shall seek written  
2492 responses from no fewer than 3 persons who customarily perform such work. The solicitation  
2493 shall include a scope-of-work statement that defines the work to be performed and provides  
2494 potential responders with sufficient information regarding the objectives and requirements of the  
2495 public agency and the time period within which the work shall be completed. The public agency  
2496 shall record the names and addresses of all persons from whom written responses were sought,  
2497 the names of the persons submitting written responses and the date and amount of each written  
2498 response. A public agency may utilize a vendor list established through a statewide contract  
2499 procured through the operational services division to identify 1 or more of the persons from  
2500 whom it will seek written responses for purposes of this paragraph. A public agency may also  
2501 procure a blanket contract to establish a listing of vendors in certain defined categories of work  
2502 that are under contract to provide services for multiple individual tasks of not more than \$50,000  
2503 each, and from whom written responses will be sought. Any such blanket contract procured by  
2504 the awarding authority shall be procured pursuant to either section 39M of chapter 30 or sections  
2505 44A to 44J, inclusive, of chapter 149 which are applicable to projects over \$50,000. For  
2506 purposes of this paragraph, the term “public notification” shall include, but not be limited to,  
2507 posting at least 2 weeks before the time specified in the notification for the receipt of responses,  
2508 the contract and scope-of-work statement: (1) on the website of the public agency, (2) on the  
2509 COMMBUYS system administered by the operational services division, (3) in the central  
2510 register published pursuant to section 20A of chapter 9 and (4) in a conspicuous place in or near  
2511 the primary office of the public agency; provided, however, that if the public agency obtains a  
2512 minimum of 2 written responses from a vendor list established through a blanket contract or a

2513 statewide contract procured through the operational services division, and the lowest of those  
2514 written responses is deemed acceptable to the public agency, public notification is not required.

2515 SECTION 225. Said section 44A of said chapter 149 is hereby further amended by  
2516 striking out, in line 75, as appearing in the 2014 Official Edition, the words “not less than  
2517 \$25,000” and inserting in place thereof the following words:- more than \$50,000.

2518 SECTION 226. Said section 44A of said chapter 149 is hereby further amended by  
2519 striking out, in line 76, as so appearing, the figure “\$100,000” and inserting in place thereof the  
2520 following figure:- \$150,000

2521 SECTION 227. Said section 44A of said chapter 149 is hereby further amended by  
2522 striking out, in line 87, as so appearing, the figure “\$100,000” and inserting in place thereof the  
2523 following figure:- \$150,000

2524 SECTION 228. Section 44F of said chapter 149, as so appearing, is hereby amended by  
2525 striking out, in line 6, the figure “\$20,000” and inserting in place thereof the following figure:-  
2526 \$25,000

2527 SECTION 229. Said section 44F of said chapter 149, as so appearing, is hereby further  
2528 amended by striking out, in line 42, the words “ten thousand dollars” and inserting in place  
2529 thereof the following figure :- \$25,000.

2530 SECTION 230. Section 44J of said chapter 149, as so appearing, is hereby amended by  
2531 inserting after the word “project”, in line 16, the following words:- , and on the COMMBUYS  
2532 system administered by the operational services division.

2533 SECTION 231. Chapter 217 of the General Laws is hereby amended by inserting after  
2534 section 16 the following section:-

2535 Section 16A. The register in each county shall, upon the request in writing of the board of  
2536 assessors of any city or town in the register's county, furnish the board with copies of petitions,  
2537 formal and informal, pursuant to sections 3-301 and 3-402 of chapter 190B, for probate of will,  
2538 for appointment of personal representative and for the adjudication of intestacy, filed in the  
2539 county registry in relation to decedents whose domicile, as stated in the petition, was in the city  
2540 or town of the board.

2541 The register may furnish the board with a list of such petitions that shall contain: (1) the  
2542 name of decedent; (2) decedent's date of death; (3) street address and city or town of decedent as  
2543 stated on the petition; (4) filing date of petition; and (5) docket number.

2544 SECTION 232. Section 21 of chapter 218 of the General Laws, as appearing in the 2014  
2545 Official Edition, is hereby amended by inserting after the word "however", in line 7, the  
2546 following words:- " , that a city or town may bring an action under section 35 of chapter 60 for  
2547 the collection of unpaid taxes on personal property or an action which shall not exceed \$15,000;  
2548 and provided further.

2549 SECTION 233. Said section 21 of said chapter 218, as so appearing, is hereby further  
2550 amended by inserting after the word "action", in line 38, the following words:- by a city or town  
2551 under said section 35 of said chapter 60 for the collection of unpaid taxes on personal property or  
2552 an action by a city or town which shall not exceed \$15,000.

2553 SECTION 234. Section 1 of chapter 74 of the acts of 1945, as appearing in section 215 of  
2554 chapter 149 of the acts of 2004, is hereby amended by striking out the first sentence and inserting

2555 in place thereof the following sentence:- For purposes of this act, the term “board” shall mean  
2556 the municipal finance oversight board, as defined in section 1 of chapter 44A of the General  
2557 Laws.

2558 SECTION 235. Section 2 of said chapter 74, as amended by section 1 of chapter 279 of  
2559 the acts of 1960, is hereby further amended by striking out the first and second sentences and  
2560 inserting in place thereof the following 2 sentences:- Any county, except Suffolk or Nantucket,  
2561 if authorized by the county commissioners or any city or town, including the cities of Boston and  
2562 Worcester, if authorized by a 2/3 vote, as defined in section 1 of chapter 44 of the General Laws,  
2563 with the approval of the mayor in a city or the board of selectmen in a town or, in a district, with  
2564 the approval of the prudential committee, may engage in any useful public works project in  
2565 cooperation with the federal government in any program pursuant to any act or joint resolution of  
2566 congress but only where the borrowing is approved by the board and the proper federal  
2567 authorities have approved a grant or loan or a grant and loan therefor of federal money pursuant  
2568 to any act or joint resolution of congress. Such approved projects shall be carried out in all  
2569 respects subject to the act or joint resolution and to such terms, conditions, rules and regulations  
2570 not inconsistent with applicable federal laws and regulations as the board may establish to ensure  
2571 proper execution of such projects.

2572 SECTION 236. The first sentence of the fourth paragraph of section 15 of chapter 701 of  
2573 the acts of 1960, as appearing in section 34 of chapter 359 of the acts of 2010, is hereby amended  
2574 by striking out the figure “\$25,000” and inserting in place thereof the following figure:- \$50,000.

2575 SECTION 237. Section 276 of chapter 165 of the acts of 2014 is hereby amended by  
2576 striking out, in line 3, the figure “and 2017” and inserting in place thereof the following figures:-  
2577 2017, 2018, 2019 and 2020.

2578 SECTION 238. Any city, town, district, municipal lighting plant or county that  
2579 established an OPEB Fund pursuant to section 20 of chapter 32B of the General Laws before the  
2580 effective date of this act shall continue said fund under the terms originally established unless  
2581 such city, town, district or municipal lighting plant or county reaccepts said section 20 of said  
2582 chapter 32B after the effective date of this act.

2583 SECTION 239. On or before April 1, 2017, all telephone companies and distribution  
2584 companies as defined in chapter 164 of the General Laws shall jointly prepare and file an annual  
2585 report to the joint committee on telecommunications, utilities and energy and the joint committee  
2586 on municipalities and regional government. The annual report shall include the following  
2587 information as of December 31, 2016: (i) the number of double poles at the beginning and end  
2588 of the reporting period; (ii) double pole activity, including all attachments transferred during  
2589 2016; (iii) the number of unlicensed commercial and municipal attachments; (iv) the average  
2590 number of days between the erection of the second pole and takedown of the original defective  
2591 pole when there are no unlicensed attachments on the original pole; and (v) the average number  
2592 of days between the erection of the second pole and the takedown of the defective pole when  
2593 there is at least 1 unlicensed attachment on the original pole. The companies shall also report the  
2594 results of any alternative programs to address the removal of double poles conducted from  
2595 January 1, 2016 to December 31, 2016, inclusive, including the use of third parties or technology  
2596 to facilitate the removal of attachments and double poles. The companies shall also provide, in  
2597 the report, a timeline for projected removal of existing double poles as of December 31, 2016,

2598 and such timeline shall include the projected cost associated with the removal. The companies  
2599 shall also provide a list of communities and municipal electric companies that participate in the  
2600 statewide notification system utilized to facilitate the notification process for electronically  
2601 alerting attachment owners to transfer and remove equipment attached to double poles. Annual  
2602 reports shall also be filed, pursuant to all requirements of this section, for the years 2017 and  
2603 2018 by April 1, 2018 and 2019 respectively. Upon receipt of the 2016 annual report, and in  
2604 collaboration with the department of public utilities, the joint committee on telecommunications,  
2605 utilities and energy and the joint committee on municipalities and regional government shall  
2606 endeavor to propose a fine structure for failure to remove outstanding double poles. The  
2607 legislature shall have the power to review and amend such fine structures upon receipt of the  
2608 2017 and 2018 annual reports.

2609           SECTION 240. Notwithstanding any general or special law to the contrary, each  
2610 secretary of an executive office shall evaluate all grant, loan, and technical assistance programs  
2611 administered under their office for opportunities to promote, facilitate and implement inter-  
2612 municipal cooperation, collaboration, and regional service delivery at the local level. On or  
2613 before December 31, 2016, each secretary shall provide, to the executive office for  
2614 administration and finance, the results of their evaluation identifying opportunities to leverage  
2615 state resources to promote regional, efficient solutions to common problems.

2616           SECTION 241. Notwithstanding any general or special law to the contrary, any  
2617 executive agency that administers a program through which funding may be provided to  
2618 municipalities, where regionalization may be feasible, shall encourage municipal efficiencies by  
2619 prioritizing those applications for funds which come from municipalities that have developed a  
2620 method by which to jointly and more efficiently utilize such funding.

2621 SECTION 242. The operational services division shall review applicable procurement  
2622 policies and regulations to facilitate the execution of contracts, where appropriate, between  
2623 regional planning agencies and any executive office, department, agency, office, division, board,  
2624 commission or institution within the executive branch to provide or receive services, facilities,  
2625 staff assistance or money payments.

2626 SECTION 243. A municipal agricultural commission established before the effective  
2627 date of this act shall have the authority provided to municipal agricultural commissions in section  
2628 8L of chapter 40 of the General Laws without further action to accept said section 8L of said  
2629 chapter 40.

2630 SECTION 244. Notwithstanding any special or general law to the contrary, the  
2631 operational services division shall develop procedures allowing for the reduction of the cost of  
2632 textbooks and other educational materials through methods including, but not limited to, bulk  
2633 purchasing and statewide contracts for bulk purchasing for elementary and secondary public  
2634 schools and for public institutions of higher education in accordance with 34 CFR 668.164.

2635 SECTION 245. For the purposes of this section, “manufactured home” shall mean a  
2636 structure that: (i) is built in conformance with the manufactured home construction and safety  
2637 standards under 24 CFR Part 3280; (ii) is transportable in 1 or more sections; (iii) is 8 body feet  
2638 or more in width or 40 body feet or more in length in traveling mode or 320 or more square feet  
2639 when erected on site; (iv) is designed to be used as a dwelling unit with or without a permanent  
2640 foundation when connected to the required utilities; and (v) includes plumbing, heating, air  
2641 conditioning and electrical systems in the manufactured home.

2642           The department of revenue shall conduct a study evaluating each manufactured housing  
2643 community in the commonwealth to determine what percentage of resident households at each  
2644 manufactured housing community would qualify for low or moderate income housing under  
2645 chapter 40B of the General Laws.

2646           The department of revenue shall submit a written report detailing the results of its study  
2647 with the clerks of the house and senate not more than 180 days after the effective date of this act.

2648           SECTION 246. Sections 95 to 97, inclusive, shall apply to all funds held in trust under  
2649 chapter 44B of the General Laws on or after the effective date of this act.

2650           SECTION 250. Sections 119, 122, 124 to 126, inclusive, and 144 to 146, inclusive, shall  
2651 apply to taxes assessed for fiscal years beginning on or after July 1, 2016.

2652           SECTION 251. Sections 120, 138, 140 and 141 shall apply to taxes or excises assessed  
2653 for fiscal years beginning on or after July 1, 2017.

2654           SECTION 252. Sections 131, 133 and 152 shall apply to overlay raised under section 25  
2655 of chapter 59 of the General Laws for any fiscal year whether it is before or after the effective  
2656 date of this act.

2657           SECTION 248. Sections 35 and 36 shall apply to certifications for fiscal years beginning  
2658 on or after July 1, 2017.

2659           SECTION 247. Sections 14, 103, 112 to 115, inclusive, 118, 128 to 130, inclusive, 134  
2660 and 135 shall take effect on January 1, 2017.

2661           SECTION 249. Sections 108, 109 and 231 shall take effect on January 1, 2018.

SECTION 253. Sections 184 to 186, inclusive shall take effect as of January 1, 2016.