



# Bulletin

2016-01B

## **2014-2015 LEGISLATION**

TO: Local Officials

FROM: Sean R. Cronin, Senior Deputy Commissioner of Local Services

DATE: February 2016

SUBJECT: Summary of 2014-2015 Municipal Finance Law Changes

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

Attached is the latest edition of the **LEGISLATIVE BULLETIN**. It includes any legislative changes affecting municipal finance found in Chapters 1 - 503 of the Acts of 2014 and Chapters 1 - 171 of the Acts of 2015.

Copies of these new laws can be obtained from the web site of the State Legislature: <https://malegislature.gov/Laws/SessionLaws/Search> or the State Bookstore located in Room 116 of the State House.

## 2015 LEGISLATION

### Ch. 10 FISCAL YEAR 2015 SUPPLEMENTAL BUDGET

**An Act Making Appropriations for Fiscal Year 2015 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects.** *Effective March 31, 2015 unless otherwise noted.*

**§§ 9-11 and 69 Property Tax Due Dates on Non-business Days.** *Effective January 26, 2015.* Amend G.L. c. 59, §§ 57 and 57C, which set due dates for property tax payments, and G.L. c. 59, § 59, which fixes the due date for abatement and exemption applications, to extend those dates by operation of law when they fall on a day when city or town offices are ordinarily closed for municipal business (Saturday, Sunday or legal holiday) or unexpectedly closed for business due to a weather or public safety emergency. See [Bulletin 2015-05B, Abatement/Exemption Application and Payment Due Dates on Non-business Days](#), issued April 2015.

**§ 58 Snow and Ice Deficit Amortization.** Authorizes cities and towns to amortize their fiscal year 2015 snow and ice removal account deficits over the next three fiscal years, in equal installments or more rapidly. See [Bulletin 2015-07B, Amortization of FY2015 Snow and Ice Removal Deficit and Special Accounting Treatment for Intended FEMA Reimbursement](#), issued April 2015.

**§ 62 Fiscal Year 2015 Due Date Extension.** Extends the February 2, 2015 due date for some fiscal year 2015 property tax payments and abatement applications to February 6, 2015 instead. See [Bulletin 2015-04B, February 2, 2015 Due Date Extension](#), issued April 2015.

### Ch. 11 MUNICIPAL TRANSPORTATION BOND BILL

**An Act Providing for the Financing of Certain Improvements to Municipal Roads and Bridges.** *Effective April 9, 2015.*

**§ 2 Available Funds.** Monies allocated to reimburse cities and towns for projects approved by MassDOT are available for appropriation after MassDOT notification of allocation and Director of Accounts approval as an available fund. See [Bulletin 2015-08B, 2015 Municipal Transportation Bond Bill](#), issued April 2015, notifying accounting officers that monies are available once MassDOT approves the projects.

### Ch. 46 FISCAL YEAR 2016 STATE BUDGET

**An Act Making Appropriations for the Fiscal Year 2016 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements.** *Effective July 1, 2015, unless otherwise noted.*

**§ 3 Local Aid Advances.** Authorizes the State Treasurer to advance payments of fiscal year 2016 local aid distributions to a city, town, regional school district or independent agricultural and technical school that can demonstrate an emergency cash shortfall, as certified by the Commissioner of Revenue and approved by the Secretary of Administration and Finance (A&F).

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Last Act: Chapter 171 signed by the Governor on January 14, 2016.

## 2014 LEGISLATION

### Ch. 62 **VETERAN AND OPTIONAL ADDITIONAL EXEMPTIONS**

An Act Relative to Veterans' Allowances, Labor, Outreach and Recognition (VALOR II). *Effective July 2, 2014, unless otherwise noted.*

**§§ 9-13 Paralegic Veterans Exemption.** *Applies for fiscal years beginning on or after July 1, 2015.* Codifies the full exemption from property taxes on the domiciles of paralegic veterans as Clause 22F of G.L. c. 59, § 5. Assessors now grant these veterans exemptions under G.L. c. 59, § 5, Clause 22(a) as veterans with minimum 10% disability ratings and then obtain authority from the Department of Revenue (DOR) to abate the balances owed under G.L. c. 58, § 8. See G.L. c. 58, § 8A repealed by Section 9 of the Act. Beginning in fiscal year 2016, the assessors will grant the full exemption under the new Clause 22F instead. A paralegic veteran's surviving spouse remains eligible for the full exemption under the new Clause 22F, which will also apply to the veteran's spouse where ownership of the domicile is held by the spouse during the veteran's lifetime. There is no change in the state reimbursement to cities and towns. The municipality funds the first \$175 of the exempted tax and the state reimburses the balance. See [Informational Guideline Release \(IGR\) 15-208, Clause 22F Property Tax Exemption for Paralegic Veterans](#), issued March 2015.

**§§ 10 and 16 Personal Exemptions.** Amends the introductory paragraph of G.L. c. 59, § 5 and G.L. c. 59, § 59 to include several new personal exemption clauses enacted in recent years in order to ensure uniformity in the administration of personal exemptions. Specifically, the amendments ensure that all personal exemption applications will be due December 15 or three months after the actual tax bills are mailed, whichever is later, and that all taxpayers who receive a personal exemption receive one exemption on the property with the exception of a Clause 18 hardship exemption or Clause 45 exemption for solar or wind-powered improvements to the property. See [IGR 15-209, Clause 41C½ Property Tax Exemption for Seniors](#), issued March 2015; [Bulletin 2015-02B, Local Option Clause 56 and Clause 57 Personal Exemptions](#), issued March 2015.

**§§ 14 and 27 Optional Additional Exemption.** *Applies for fiscal years beginning on or after July 1, 2015.* Codifies the so-called “optional additional exemption” that was enacted in 1986 when communities were completing their first revaluations in many years. St. 1986, c. 73, § 4. In communities that accept that local option, the legislative body may vote annually to give taxpayers receiving the personal exemption clauses listed in the statute an additional exemption of up to 100 per cent of the exemption amount, provided the taxpayers do not pay (1) less in taxes than paid in the previous year and (2) less than 10 per cent of the assessed tax, except through the granting of a Clause 18 hardship exemption. Beginning in fiscal year 2016, however, the exemption will be granted under a new section 5C½ of G.L. c. 59. Upon acceptance, the legislative body must vote the exemption percentage by the July 1 beginning of the fiscal year to which it will first apply. The personal exemption clauses listed in the new optional additional exemption statute have been updated to include those enacted since 1986. See [IGR 15-210, \*Optional Additional Real Estate Exemption\*](#), issued **March 2015**.

**§ 15 Veteran Work-off Abatement.** Amends G.L. c. 59, § 5N, which if accepted, allows cities and towns to create work-off abatement programs for veterans similar to those established for seniors (60 and older) under local acceptance G.L. c. 59, § 5K. The amendment makes the spouses of veterans who have service-connected disabilities, or the surviving spouses of deceased veterans, eligible to participate in the program.

**§ 17 Motor Vehicle Excise Exemption for Domiciliary Military Personnel.** *Applies for excise calendar years beginning on or after January 1, 2015.* Amends the local acceptance provision in G.L. c. 60A, § 1, that allows cities and towns to exempt from the motor vehicle excise Massachusetts residents who are on active military duty. Beginning in calendar year 2015, the exemption will apply if the resident is deployed outside Massachusetts for at least 45 days of the excise calendar year. Currently, the servicemember must be deployed outside the United States.

**§ 35 Veteran Exemption Study.** Requires the Department of Veterans’ Services (DVS) to study the creation of a sliding scale for the exemptions granted veterans based on a percentage of the disability rating of the United States Department of Veteran Affairs. The DVS is to consult with the DOR and report its findings and any proposed legislation to the Joint Committee on Veterans and Federal Affairs and the House and Senate Ways and Means Committees by November 1, 2014.

**Ch. 165 FISCAL YEAR 2015 STATE BUDGET**  
**An Act Making Appropriations for the Fiscal Year 2015 for the Maintenance of the Departments, Boards, Commissions, Institutions and Certain Activities of the Commonwealth, for Interest, Sinking Fund and Serial Bond Requirements and for Certain Permanent Improvements.** *Effective July 1, 2014, unless otherwise noted.*

**§ 3 Local Aid Advances.** Authorizes the State Treasurer to advance payments of fiscal year 2015 local aid distributions to a city, town, regional school district or independent agricultural and technical school that demonstrates an emergency cash shortfall, as certified by the Commissioner of Revenue and approved by the Secretary of Administration and Finance (A&F).

**§§ 61-66 Uniform Procurement Act.** Increases from \$25,000 to \$35,000 the thresholds found in G.L. c. 30B, §§ 4, 5, 6, 6A, 7 and 16 regarding contracts for goods and supply, or real estate acquisitions or dispositions, that require competitive procurement procedures.

**§ 73 Group Health Insurance Coverage for Surviving Spouses and Dependents of Public Safety Personnel.** Adds new local acceptance provision § 9C½ to G.L. c. 32B, which, if accepted by a city, town or district, allows the surviving spouses, and dependents, including children under 26, of call, volunteer, intermittent, part-time or reserve firefighters, emergency medical service providers or police officers who are killed in the line of duty, or who sustain injuries that are the direct and proximate cause of death, to continue group health insurance coverage until remarriage by paying the full premium. Acceptance by vote of the town or district meeting, or in Plan D or E city, city council vote and in other cities, city council vote with approval of mayor.

**§§ 74 and 75 Other Post-employment Benefits (OPEB) Trust Fund.** Amends G.L. c. 32B, § 20, which, if accepted, lets local governmental units establish an OPEB Fund, by replacing reference to the Health Care Security Trust with the State Retiree Benefits Trust Fund, which is now responsible for managing and investing the OPEB Fund established for state retiree health insurance obligations. See G.L. c. 32A, §§ 24 and 24A, as amended and added by §§ 70-72 of Chapter 165. A local governmental unit may designate the state trust as custodian of its OPEB funds and invest them in the state fund.

**§§ 76 and 77 Municipal Health Insurance.** Amends G.L. c. 32B, § 22 to provide that the first implementation of plan design changes in copays, deductibles and other cost saving features cannot increase, until July 1, 2016, the percentage contribution of retirees, surviving spouses and their dependents from the percentage in effect on May 1, 2014, unless the governmental entity approved the increase before May 1, 2014 to take effect after that date and the Secretary of A&F approves. Previously, no increase was permitted until July 1, 2014 unless the increase was approved before July 1, 2011 to take effect after that date.

**§ 83 Municipal Collector.** Amends G.L. c. 41, § 38A, which allows a municipality to broaden the tax collector's responsibilities to include collection of fees and charges due the municipality. Ordinarily, a tax collector can only collect taxes committed by the assessors (and certain delinquent amounts constituting liens and added by the assessors to real estate taxes). Under the amendment, the city or town may designate by vote, by-law or ordinance the specific non-tax accounts to be collected by the collector. Previously, if designated a municipal collector, the collector was responsible for collecting all such accounts.

**§ 90 Taxation of Financial Institutions.** *Applies for taxes assessed on or after January 1, 2015.* Amends G.L. c. 59, § 5(16)(1), which exempts incorporated telephone companies, banks and insurance companies from local taxation on personal property except machinery used in manufacturing or supplying or distributing water. The amendments conform the exemption to state tax provisions by substituting “financial institution” for bank, including any out of state financial institution doing business in Massachusetts, and applying the exemption to non-corporate telephone companies, financial institutions and insurance companies treated as corporations for federal and state tax purposes.

**§§ 91-94 Motor Vehicle Excise Exemptions for Individuals.** *Applies for excise calendar years beginning on or after January 1, 2015.* Amends G.L. c. 60A, § 1 to extend the exemption from the motor vehicle excise that certain disabled veterans, disabled non-veterans, former prisoners of war and domiciliary servicemembers may receive for excises assessed for vehicles they own and register to the excise assessed to leasing companies on vehicles they lease. See [IGR 15-211, Motor Vehicle Excise Exemptions for Individuals who Lease Vehicles](#), issued March 2015.

**§ 235 Inventory Tax Commission.** Establishes a seven member special commission to study the impact on state and local revenues and businesses of phasing out or eliminating any tax on inventory imposed through local personal property taxes and the state corporate excise and report to the Joint Committee on Revenue within one year of formation. Members include two appointees from each of the House and Senate, and one representative each from the DOR, Massachusetts Municipal Association and National Federation of Independent Business.

**§ 276 Chapter 61A Cranberry Gross Sales.** Provides that cranberry bogs classified as agricultural or horticultural land under G.L. c. 61A in fiscal year 2014 will continue to be considered actively devoted to cranberry production during calendar years 2014-2017 even if they do not produce a crop and the minimum gross sales under G.L. c. 61A, § 3, provided the property is maintained during that time period. Under this provision, cranberry growers who keep their bogs out of production during a temporary market condition will continue to qualify for classification.

**Ch. 233 REGIONAL SCHOOL TRANSPORTATION FUND**  
**An Act Regarding the Establishment of a Regional School Transportation Reimbursement Fund.** *Effective November 3, 2014.*

Amends G.L. c. 71, § 16C, which governs regional school districts’ obligations for transportation of students and state reimbursement of those expenses. Under the amendment, regional school districts may establish a Regional School Transportation Reimbursement Fund into which all state reimbursements would be credited and may carry forward any unexpended funds for one fiscal year. See [Advisory on the Establishment of a Regional School Transportation Reimbursement Fund](#) issued February 2015 by the Department of Elementary and Secondary Education.

**Ch. 247 CLASSIFIED LAND TECHNICAL AMENDMENTS**  
**An Act Making Corrective Changes in Certain Laws Regarding the Taxation of Forest, Farm and Recreational Land.** *Effective November 4, 2014.*

Makes several technical or conforming amendments to the classified land statutes, G.L. c. 61 (forest), 61A (agricultural and horticultural) and 61B (recreational) under which property taxes are reduced for property owners who use their land for the applicable purposes. In 2006, those statutes were revised in order to clarify and standardize the basic features of the programs, such as penalty taxes, municipal right of first refusal and application and appeal procedures. St. 2006, c. 394. However, in some instances, comparable provisions were not revised or other conforming amendments not made.

Section 1 amends G.L. c. 61, § 2 to clarify that the deadline for applying to the assessors for classification under G.L. c. 61, based on a forest management plan certified by the State Forester, is October 1, which is the same as the deadline for G.L. c. 61A and 61B applications. Section 2 adds the same language to G.L. c. 61, § 3 that appears in G.L. c. 61A and 61B relative to assessing and contesting the annual property tax and any penalty taxes. The 2006 revision eliminated the annual products tax and withdrawal penalty tax assessed under G.L. c. 61 and conformed G.L. c. 61 to the other chapters regarding the annual property tax on the land and alternative penalty taxes (conveyance or roll-back) assessed upon a change in use of the land. However, it did not conform the billing and appeal provisions.

Sections 3 and 4 add language exempting acquisitions of classified land by the Commonwealth and non-profit organizations for natural resource purposes from G.L. c. 61 and 61A roll-back taxes. The 2006 revision included that language in the conveyance and roll-back tax provisions of G.L. c. 61B, but only the conveyance tax provisions of G.L. c. 61 and 61A.

Sections 5 and 7 correct drafting errors in the right of first refusal provisions of G.L. c. 61A (§ 14) and 61B (§ 9). They inadvertently contained the reference to “forest certification” found in the comparable G.L. c. 61, § 8.

Sections 6 and 8 correct drafting errors on roll-back taxes and abatement applications in G.L. c. 61B. The 2006 revision provided for a five year look-back for roll-back taxes for all chapters, but it only amended the first reference in G.L. c. 61B, § 8 to the 10 year period that had previously applied to G.L. c. 61B roll-back taxes. In addition, the 2006 revision reduced the abatement application period from 60 to 30 days in G.L. c. 61A, § 19, but did not make the same change in G.L. c. 61B, § 14.

**Ch. 259 DRINKING WATER AND WASTEWATER INFRASTRUCTURE**  
**An Act Improving Drinking Water and Wastewater Infrastructure.** *Effective August 5, 2014.*

**§ 23 Eligibility for Loan Assistance.** Amends G.L. c. 29C, § 6, which provides for loan or other financial assistance from the Massachusetts Clean Water Trust (formerly the Massachusetts Water Pollution Abatement Trust) to local governmental units for drinking water and wastewater projects. Under a new subparagraph (h) of the amended G.L. c. 29C, § 6, in order to receive financial assistance for projects after January 1, 2015, communities must establish a water or sewer enterprise fund under G.L. c. 44, § 53F½, or “a separate restricted account that is the equivalent of such fund.” Any such separate restricted funds would have to be authorized under the general laws or a special act. In addition, any community that transfers or uses monies in the fund for non-enterprise purposes will be ineligible for assistance for five years.

**§ 26 Municipal Water Infrastructure Investment Fund.** Adds a new local acceptance statute, Section 39M, to G.L. c. 40. Cities and towns that accept the statute may impose a water infrastructure surcharge of up to three per cent of the real estate tax on a property and earmark the collections for municipal drinking, wastewater and stormwater infrastructure maintenance, improvements and investments. The surcharge is patterned after the Community Preservation Act (CPA) surcharge imposed to generate funds for open space, historic, recreational land and community housing projects and the new section contains similar provisions to two sections of that Act. See G.L. c. 44B, §§ 3 and 7.

The surcharge is assessed and billed in the same manner as the community’s real estate taxes and the municipal collector may use the collection remedies for those taxes to collect the surcharge as well. Taxpayers who qualify for certain personal exemptions (seniors of limited means, disabled veterans, surviving spouses, blind persons) are exempt from the surcharge.

All surcharge collections are deposited into a separate fund, the Municipal Water Infrastructure Investment Fund. Interest earnings remain with the fund. Fund monies may be appropriated by the municipality’s legislative body to maintain and improve the municipality’s drinking, wastewater and stormwater infrastructure assets.

Acceptance requires a vote of the municipality’s legislative body and voters at the next regular municipal or state election. The municipality may amend the surcharge or revoke its acceptance in the same manner. However, it cannot amend the surcharge rate more than once every 12 months.

See [IGR 16-103, Municipal Water Infrastructure Investment Fund](#), issued January 2016.

**§ 27 Public-Private Partnership Infrastructure Oversight Commission Technical Assistance.** Adds a new Section 73 to G.L. c. 44, which governs municipal finance. The provision relates to public-private partnership development projects seeking loans from the Massachusetts Clean Water Trust and provides for technical assistance on certain projects from the public-private partnership infrastructure oversight commission established by G.L. c. 6C, § 73.

**§ 55 Water Management Best Practices.** Requires the Massachusetts Clean Water Trust to consult with the Division of Local Services (DLS) within the DOR and a stakeholder group about developing and publishing guidelines on best practices in water management, including full cost pricing, sound financial management and use and protection of enterprise funds. See [Best Management Practices](#) issued by the Massachusetts Clean Water Trust.

**Ch. 287 ECONOMIC DEVELOPMENT**

**An Act Promoting Economic Growth Across the Commonwealth.** *Effective August 13, 2014.*

**§§ 9-25 and 37 Economic Development Exemptions.** Amend G.L. c. 23A, §§ 3A-3F and c. 40, § 59, which relate to state tax credits and local tax exemptions available to businesses for certain types of economic development projects eligible to be certified by the Economic Assistance Coordinating Council (EACC) under the Economic Development Incentive Program (EDIP). As part of the EDIP, municipalities may provide either a tax increment financing (TIF) exemption under G.L. c. 40, § 59 or a special tax assessment (STA) under G.L. c. 23A, § 3E. The amendments create a new category of certified project, the “jobs creation” project, which is for companies that commit to creating jobs and meeting other economic development goals but are not making a significant investment in the construction or expansion of the facility where the jobs will be located. In addition, other types of certified projects will no longer have to be located within an Economic Target Area (ETA) or Economic Opportunity Area (EOA) within an ETA to be eligible for state and local tax incentives. A municipality may now offer companies proposing economic development projects the STA even if the projects are not eligible for certification by the EACC and the TIF exemption without having to develop a TIF zone and plan. See [Massachusetts Office of Business Development Summary of 2014 changes to EDIP](#).

**Ch. 343 LEGAL LIST OF INVESTMENTS**

**An Act Relative to the List of Legal Investments Prepared by the Commissioner of Banks.** *Effective January 7, 2015.*

Amends municipal finance laws regarding investments of trust funds and safe depositing of municipal and district funds, as well as banking laws that authorize the Commissioner of Banks to establish a list of sound investments for banks and local governments.

**§§ 1 and 2 City, Town and District Investments.** Section 1 amends G.L. c. 44, § 54 to expand the trust companies, cooperative banks and savings banks into which local government trust funds may be deposited by including out-of-state entities with a main or branch office in Massachusetts and insured by the Federal Deposit Insurance Corporation (FDIC). Section 2 amends G.L. c. 44, § 55A, which protects a municipal or district treasurer from liability if a listed form of banking institution in which local funds are deposited should fail. The amendment also allows more flexibility in the protected deposits for out of state institutions with a main office or branch in Massachusetts and insured by the FDIC.

**§ 3 Legal List of Investments.** Section 3 replaces §§ 15A and 15B of G.L. c. 167, which authorize the Commissioner of Banks to establish a legal list of investments for certain banking institutions, and indirectly, for cities, towns and districts, with §§ 15A through 15K. These new sections modernize the kinds of investments considered appropriate for banking institutions by granting the Commissioner the ability to add new kinds of investments to the legal list and by eliminating outdated offerings no longer available. An expansion of securities considered safe for local government trust fund investments, as authorized by G.L. c. 44, § 54, is the likely result.

The amended § 15A of G.L. c. 167 changes the definition of the term "legal list of investments for savings banks" to "legal list" or "legal investments." Although the reference to the list in G.L. c. 44, § 54 has not been similarly amended, the new legal list applies to savings banks and therefore, to municipal or district trust funds.

**§ 4 Credit Unions.** Adds § 67B to G.L. c. 171, which regulates credit unions, in order to provide greater investment options for credit unions. However, G.L. c. 44, § 55A was not amended to protect treasurers of cities, towns and districts who deposit funds in a credit union from liability on loss of funds.

**Ch. 352 CABLE FRANCHISE FEE ACCOUNTING**

**An Act Relative to Cable PEG Access Enterprise Fund.** *Effective January 15, 2015.*

Provides cities and towns with options for separate accounting for cable franchise and other cable related monies paid to the municipalities under their cable franchise agreements. Those monies are general fund revenues under G.L. c. 44, § 53.

Section 1 amends the enterprise fund statute, G.L. c. 44, § 53F½, to allow a community operating cable public, educational and governmental (PEG) access service to adopt an enterprise fund for that service and separately account for the franchise payments and other cable service revenues and expenditures.

Section 2 adds a new local acceptance statute, G.L. c. 44, § 53F<sup>3</sup>/<sub>4</sub>, that if accepted allows a city or town to establish a special revenue fund to reserve the franchise payments and other cable related revenues for appropriation to support PEG access services by the municipality, non-profit organizations or others, monitor compliance with the franchise agreement or prepare for license renewal.

See [IGR 16-102, Cable Television Public, Educational and Governmental Access Special Revenue Funds](#), issued January 2016.

**Ch. 359 FISCAL YEAR 2014 SUPPLEMENTAL BUDGET**  
**An Act Making Appropriations for Fiscal Year 2014 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects.** *Effective October 31, 2014.*

**§ 15 Uniform Procurement Act.** Makes a technical conforming amendment in G.L. c. 30B, § 4 regarding the increase in the threshold for competitive procurement procedures from \$25,000 to \$35,000 made in § 61 of Chapter 165, the FY2015 state budget.

**Ch. 390 TAX TITLE REVOLVING FUND**  
**An Act Relative to the Establishment of Tax Title Collection Revolving Funds.** *Effective December 16, 2014.*

Adds a new local acceptance section 15B to G.L. c. 60, which governs the collection of local taxes. If accepted, cities and towns will be able to establish one or more tax title revolving funds for the tax collector, treasurer or treasurer-collector. The funds can be established by bylaw, ordinance or vote of annual town meeting or other legislative body, upon recommendation of the selectboard, mayor, manager or other chief executive officer.

The funds will be credited with certain collection fees, charges and costs incurred by the collector or treasurer and collected upon redemption of tax titles and sales of real property acquired through foreclosures of tax titles. Monies in the fund may then be spent, without appropriation, by the collector to pay out of pocket expenses associated with making a tax taking and by the treasurer to pay tax title foreclosure out of pocket expenses. The purpose is to assist collectors and treasurers who often lack adequate expense budgets to secure the municipality's liens for delinquent real estate tax receivables and foreclose tax titles after reasonable efforts to work with taxpayers on payment of amounts outstanding.

See [IGR 16-101, Tax Title Collection Revolving Funds](#), issued January 2016.

**Ch. 455 WATER AND FIRE DISTRICTS**

**An Act Relative to the Indemnification of Certain Fire Districts.** *Effective April 6, 2015.*

**§§ 1 and 2 Call Firefighter Retirements.** Amend G.L. c. 32, §§ 57B and 85H, regarding creditable service and disability for retirement purposes, to apply to call firefighters of fire and water districts.

**§ 3 Funeral and Burial Expenses.** Amends G.L. c. 41, § 100G¼, which provides for payment of up to \$15,000 in funeral and burial expenses for police officers and firefighters killed in the line of duty, to allow fire and water districts to accept the statute and pay those expenses.

**§§ 4 and 5 Personal Property Gifts.** Amend G.L. 44, § 53A½, which sets out a procedure for a city or town to accept gifts of tangible personal property, to include districts. Districts may now accept gifts of tangible personal property by vote of the prudential committee. For purposes of G.L. c. 44, districts are fire, water, sewer, water pollution abatement, refuse disposal, light, or other improvement district performing those functions. G.L. c. 44, § 1.

**Ch. 487 TOWN MEETINGS**

**An Act Further Regulating Town Meeting Notices.** *Effective April 7, 2015.*

Adds a new section 10A to G.L. c. 39 that allows town moderators, in consultation with local public safety officials and the selectboard, to recess and continue a scheduled town meeting to a time, date and location certain upon declaration of a weather-related or other public safety emergency. Previously, the town moderator and town clerk had to be physically present at the scheduled meeting location in order to open, recess and postpone the town meeting.

**Ch. 503 COMMUNITY PRESERVATION SURCHARGE AND PROPERTY TAX EXEMPTIONS**

**An Act Relative to Local Tax Transparency.** *Effective April 7, 2015 unless otherwise noted.*

**§§ 1 and 3 Community Preservation Surcharge Exemptions.** *Applies to surcharges assessed on or after January 1, 2015.* Amends G.L. c. 44B, § 3(c) to clarify that the exemption from the local community preservation act (CPA) surcharge available to taxpayers receiving a partial property tax exemption is limited to a proportional reduction in the surcharge, i.e., the taxpayers will pay a surcharge based on their property tax, as exempted. These taxpayers are not totally exempt from the surcharge.

**§ 2 Property Tax Exemption Report.** Requires DLS to develop a report to be submitted by local assessors that identifies all property tax exemptions, deferrals or reductions available to individuals in their communities due to their personal circumstances, e.g., age, financial condition or military status under a local acceptance provision or a special act. DLS is to report its findings by January 31, 2016 to the Secretary of Administration and Finance, chairs of House and Senate Ways & Means Committees and chairs of the Joint Committee on Revenue.

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Last Act: Chapter 503 signed by the Governor on January 8, 2015.