

HOUSE No. 4397

The Commonwealth of Massachusetts

House of Representatives, June 13, 2016.

The committee on Ways and Means to whom were referred the Bill to modernize municipal finance (House, No. 4032), the Bill to modernize municipal finance (House, No. 4207), the Bill to modernize municipal finance (House, No. 4226), the Bill relative to modernize municipal finance (House, No. 4275), and the Bill to modernize municipal finance (House, No. 4331), reports recommending that the accompanying bill (House, No. 4331) ought to pass with an amendment striking out all after the enacting clause and inserting in place thereof the text of House document numbered 4397.

For the committee,

BRIAN S. DEMPSEY

The Commonwealth of Massachusetts

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

An Act to modernize municipal finance and government.

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

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

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

15 Every contract for the construction, reconstruction, alteration, remodeling or repair of any
16 public work, or for the purchase of any material, as hereinafter defined, by the commonwealth,
17 or political subdivision thereof, or by any county, city, town, district or housing authority that is
18 estimated by the awarding authority to cost not less than \$10,000 but not more than \$50,000 shall
19 be awarded to the responsible person offering to perform the contract at the lowest price. The
20 awarding authority shall make public notification of the contract and shall seek written responses
21 from no fewer than 3 persons who customarily perform such work. The solicitation shall include
22 a scope-of-work statement that defines the work to be performed and provides potential
23 responders with sufficient information regarding the objectives and requirements of the awarding
24 authority and the time period within which the work shall be completed. The awarding authority
25 shall record the names and addresses of all persons from whom quotations were sought, the
26 names of the persons submitting quotations and the date and amount of each quotation.

27 An awarding authority may utilize a vendor list established through a statewide contract
28 procured through the operational services division to identify 1 or more of the persons from
29 whom it will seek written responses for purposes of this subsection. An awarding authority may
30 also procure a blanket contract to establish a listing of vendors in certain defined categories of
31 work that are under contract to provide services for multiple individual tasks of not more than
32 \$50,000 each, and from whom written responses will be sought. Any such blanket contract
33 procured by the awarding authority shall be procured under the provisions of this section or
34 sections 44A to 44J, inclusive, of chapter 149 which are applicable to projects over \$50,000. For
35 purposes of this subsection, the term “public notification” shall include, but need not be limited
36 to, posting at least 2 weeks before the time specified in the notification for the receipt of
37 responses, the contract and scope-of-work statement on the website of the awarding authority, on

38 the COMMBUYS system administered by the operational services division and in the central
39 register published pursuant to section 20A of chapter 9 and in a conspicuous place in or near the
40 primary office of the awarding authority; provided, however, that if the awarding authority
41 obtains a minimum of 2 quotations from a vendor list established through a blanket contract or a
42 statewide contract procured through the operational services division, and the lowest of those
43 quotations is deemed acceptable to the awarding authority, public notification is not required.

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

59 The undersigned certifies under penalties of perjury that this bid is in all respects bona
60 fide, fair and made without collusion or fraud with any other person. As used in this paragraph

61 the word “person” shall mean any natural person, joint venture, partnership, corporation or other
62 business or legal entity.

63 (Name of person signing bid)

64 (Company)

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

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

78 SECTION 3. Said subsection (d) of said section 39M of said chapter 30, as so appearing,
79 is hereby further amended by inserting, in line 104, after the word “30B”, the second time it
80 appears, the following words:- , or procured through the operational services division pursuant to
81 sections 51 and 52 and section 22 of chapter 7.

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

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

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

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

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

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

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

107 SECTION 10. Section 6A 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 7 of said chapter 30B, as so appearing, is hereby amended by
111 striking out, in line 2, the words “less than \$35,000” and inserting in place thereof the following
112 words:- not more than \$50,000.

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

114 SECTION 13. Said chapter 32B, as so appearing, is hereby amended by striking out
115 section 20, and inserting in place thereof the following 2 sections:-

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

118 “Chief executive officer”, the mayor in a city or the board of selectmen in a town unless
119 some other municipal office is designated to be the chief executive officer under a local charter,
120 the county commissioners in a county and the governing board, commission or committee in a
121 district or other governmental unit.

122 “Commission”, the public employee retirement administration commission established
123 under section 49 of chapter 7.

124 “GASB”, the Governmental Accounting Standards Board.

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

128 “Governmental unit“, any political subdivision of the commonwealth, which for the
129 purposes of this section shall include a municipal lighting plant, local housing or redevelopment
130 authority, regional council of government established under section 20 of chapter 34B and
131 educational collaborative as defined by section 4E of chapter 40.

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

134 “Other Post-Employment Benefits Liability Trust Fund” or “OPEB Fund”; a trust fund
135 established by a governmental unit under this section for the deposit of gifts, grants and
136 appropriations and other funds for the benefit of retired employees and their dependents, the
137 payment of required contributions of the unit to the group health insurance benefits provided to
138 employees and their dependents after retirement and the reduction and elimination of the
139 unfunded liability of the unit for such benefits.

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

142 “OPEB investing authority” or “investing authority”; the trustee or board of trustees
143 designated by the governmental unity to invest and reinvest the OPEB Fund using the investment
144 standard or investment vehicle established under this section.

145 “PERAC”, the public employee retirement administration commission established under
146 section 49 of chapter 7.

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

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

162 (d) The governing body of the governmental unit shall designate a trustee or board of
163 trustees, which shall have general supervision of the management, investment and reinvestment
164 of the OPEB Fund. The governing body may designate as the trustee or board of trustees (i) the
165 custodian; (ii) the governmental unit’s retirement board as the board of trustees; or (iii) an OPEB
166 Fund board of trustees established by the governmental unit under subsection (e). If no

167 designation is made, the custodian of the fund shall be the trustee and shall manage and invest
168 the fund. The duties and obligations of the trustee or board of trustees with respect to the fund
169 shall be set forth in a declaration of trust to be adopted by the trustee or board, but shall not be
170 inconsistent with this section. The declaration of trust and any amendments thereto shall be filed
171 with the chief executive and the clerk of the governing body of the governmental unit and take
172 effect 90 days after the date filed unless the governing body votes to disapprove any such
173 declaration or amendment within that period. The trustee or board of trustees may employ
174 reputable and knowledgeable investment consultants to assist in determining appropriate
175 investments and pay for those services from the fund, if authorized by the governing body of the
176 governmental unit. The trustee or trustees may, with the approval of the State Retiree Benefits
177 Trust Fund board of trustees, invest the OPEB Fund in the State Retiree Benefits Trust Fund
178 established in section 24 of chapter 32A.

179 (e) The governing body of the governmental unit may vote to establish a separate OPEB
180 Fund board of trustees to be the investing authority. The board of trustees shall consist of 5 to 13
181 individuals, including a person or persons with the investment experience desired by the
182 governmental unit, a citizen or citizens of the governmental unit, an employee of the
183 governmental unit, a retiree or retirees of the governmental unit, and a governmental unit officer
184 or officers. The governmental unit employee trustee or trustees shall be selected by current
185 employees of the unit by ballot, and the retiree trustee or trustees shall be selected by current
186 retirees of the unit by ballot. The remainder of the trustees shall be appointed by the chief
187 executive officer of the governmental unit. The trustees will serve for terms of 3 or 5 years as
188 determined by the governing body of the governmental unit, and if a vacancy occurs, a trustee

189 may be elected or selected in the same manner to serve for the remainder of the term. Trustees
190 shall be eligible for reappointment.

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

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

204 (g) Monies in the OPEB Fund not required for expenditures or anticipated expenditures
205 within the investment period, shall be invested and reinvested by the custodian as directed by the
206 investing authority from time to time; provided such investment or reinvestment is made in
207 accordance with (i) section 54 of chapter 44, in the case of the treasurer or OPEB Fund board of
208 trustees as investing authority, unless the governing body of the governmental unit authorizes
209 investment under the prudent investor rule established in chapter 203C; (ii) section 23 of chapter

210 32, in the case of the retirement board as investing authority; or (iii) sections 24 and 24A of
211 chapter 32A, if the OPEB Fund is invested in the State Retiree Benefits Trust Fund.

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

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

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

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

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

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

251 (l) This section may be accepted in a city or town in the manner provided in section 4 of
252 chapter 4; in a county, by vote of the county commissioners; in a regional school district, by vote

253 of the regional school committee; and in a district or other governmental unit, by vote of the
254 district meeting or other appropriating body.

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

258 Section 20A. Whenever a governmental unit obtains an actuarial valuation report in
259 accordance with GASB containing statements of the liabilities of the unit for health care and
260 other post-employment benefits for its retired employees and their dependents, it shall submit a
261 copy to PERAC no later than 90 days after receipt of such report. PERAC may require that the
262 governmental unit provide additional information related to such liabilities, normal cost and
263 benefit payments, as specified by the executive office for administration and finance in
264 consultation with PERAC. The governmental unit shall file the report and the additional
265 information with PERAC and the division of local services. PERAC shall file a summary report
266 of the information received under this section with the chairs of the house and senate committees
267 on ways and means, the secretary of administration and finance and the board of trustees of the
268 State Retiree Benefits Trust Fund established under section 24A of chapter 32A.

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

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

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

276 SECTION 17. Section 3 of chapter 40 of the General Laws, as so appearing, is hereby
277 amended by inserting after the first paragraph the following paragraph:-

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

288 SECTION 18. Chapter 40 of the General Laws is hereby amended by inserting after
289 section 4A the following section:-

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

292 “Governmental unit”, a city, town or a regional school district, a district as defined in
293 section 1A, a regional planning commission, however constituted, the Hampshire council of
294 governments, a regional transit authority established under chapter 161B, a water and sewer
295 commission established under chapter 40N or by special law, a county, or a state agency as
296 defined in section 1 of chapter 6A.

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

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

302 (b) The chief executive officer of a city or town, or a board, committee or officer
303 authorized by law to execute a contract in the name of a governmental unit may, on behalf of the
304 unit, enter into a joint powers agreement with another governmental unit for the joint exercise of
305 any of their common powers and duties within a designated region; provided, however, that the
306 joint exercise of veterans’ services shall be subject to section 10 of chapter 115. The joint powers
307 agreement shall be authorized by the parties thereto in the following manner: in a city, by the city
308 council with the approval of the mayor; in a town, by the board of selectmen; and in a district, by
309 the prudential committee. A decision to enter into a joint powers agreement under this section, or
310 to join an existing region, shall not be subject to bargaining under chapter 150E.

311 (c) The joint powers agreement shall specify the following:

312 (1) its purpose and the method by which the purpose sought shall be accomplished;

313 (2) the services, activities or undertakings to be jointly performed within the region;

314 (3) the specific organization, composition and nature of the entity created thereby to
315 perform the services, activities or undertakings within the region, and the specific powers and
316 duties delegated thereto; provided, however, that such entity shall be a body politic and corporate
317 created pursuant to subsection (d) whose funds shall be subject to an annual audit and a copy of

318 such audit shall be provided to the member governmental units and to the division of local
319 services;

320 (4) the manner of financing the joint services, activities or undertakings within the region,
321 of establishing and maintaining a budget therefore and of authorizing borrowing under
322 subsection (e), including any limitations on the purposes, terms and amounts of debt the entity
323 may incur to perform such services, activities or undertakings;

324 (5) any procedures related to the termination of the joint powers agreement, the
325 withdrawal of any participating governmental unit and the addition of any new governmental
326 units; and

327 (6) its duration.

328 (d) An entity established by a joint powers agreement shall be a body politic and
329 corporate with the power to:

330 (1) sue and be sued;

331 (2) make and execute contracts and other instruments necessary for the exercise of the
332 powers of the region;

333 (3) make and from time to time amend and repeal policies and procedures relative to the
334 operation of the region;

335 (4) receive and expend funds;

336 (5) apply for and receive grants from the commonwealth, the federal government and
337 from other grantors;

338 (6) submit an annual report to each member governmental unit, which shall contain a
339 detailed financial statement and a statement showing the method by which the annual charges
340 assessed against each governmental unit were computed; and

341 (7) any such other powers as are necessary to properly carry out its powers as a body
342 politic and corporate.

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

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

360 business officer shall have the duties and responsibilities of an auditor or accountant under
361 sections 52 and 56 of chapter 41 and shall not be eligible to hold the office of treasurer.

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

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

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

376 (h) A regional school district, superintendency union, educational collaborative, charter
377 school or commonwealth virtual school may only be formed as provided in the applicable
378 provisions of the General Laws, and no joint powers agreement under this section may, in
379 substance, create such a district, union, collaborative, charter school or virtual school,
380 irrespective of how the entity created under a joint powers agreement may be characterized or

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

383 SECTION 19. Section 5A of said chapter 40, as so appearing, is hereby amended by
384 striking out, in line 4, the word “three” and inserting in place thereof the following number:- 5.

385 SECTION 20. Chapter 40 of the General Laws, as so appearing, is hereby amended by
386 striking out section 5B and inserting in place thereof the following section:-

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

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

400 At the time of creating any stabilization fund the city, town or district shall specify, and at
401 any later time may alter, the purpose of the fund, which may be for any lawful purpose, including
402 without limitation an approved school project under chapter 70B or any other purpose for which

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

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

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

425 SECTION 22. Section 22B of said chapter 40, as so appearing, is hereby amended by
426 striking out, in lines 1 through 3, the words “Any city or town, having installed parking meters or
427 coin-operated locking devices for bicycle parking under section 22A,” and inserting in place
428 thereof the following words:- In any city or town that accepts this section and installs parking
429 meters or coin-operated locking devices for bicycle parking under section 22A, the city or town.

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

433 SECTION 24. Said chapter 40, as so appearing, is hereby amended by striking out
434 section 44A and inserting in place thereof the following section:- Section 44A. A city or town,
435 by vote of the council in the case of a city and by vote of the board of selectmen in the case of a
436 town, may create a special unpaid committee to be known as a regional refuse disposal planning
437 committee consisting of 3 persons to be appointed by the board of selectmen in a town and by
438 the mayor in a city.

439 SECTION 25. Said chapter 40, as so appearing, is hereby further amended by striking
440 out section 44E and inserting in place thereof the following section:- Section 44E. The selectmen
441 of each of the several towns, upon receipt of a recommendation that a regional refuse disposal
442 district be established, shall vote on accepting such plan. The mayors of the several cities, upon
443 receipt of a recommendation that a regional refuse disposal district be established, shall submit
444 the question of accepting such plan to the city council within sixty days after receipt of the
445 recommendation. If a majority of the members of each city council voting on the question and
446 the board of selectmen in each town shall vote in the affirmative, the proposed regional refuse

447 disposal district shall be deemed to be established forthwith in accordance with the terms of the
448 proposed agreement.

449 SECTION 26. Section 44F of said chapter 40, as so appearing, is hereby amended by
450 striking out, in lines 27 to 29, inclusive, the words “a majority of the voters present and voting on
451 the matter at a town meeting called for the purpose of expressing such disapproval” and inserting
452 in place thereof the following words:- the board of selectmen.

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

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

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

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

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

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

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

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

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

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

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

492 SECTION 32. Chapter 40 of the General Laws is hereby amended by inserting after
493 section 60A the following section:--

494 Section 60B. (a) A city or town, by vote of its town meeting, town council or city
495 council, with the approval of the mayor where required by law, on its own behalf or in
496 conjunction with one or more cities or towns, may adopt and implement a workforce housing
497 special tax assessment plan, referred to as a WH-STA plan, intended to encourage and facilitate
498 the increased development of middle income housing; provided, however, that any such WH-
499 STA plan shall:

500 (1) designate 1 or more areas of such city or town as a workforce housing special tax
501 assessment zone, referred to as a WH-STA zone, subject to regulations adopted by the city or
502 town, pursuant to subsection (c) of this section, as presenting exceptional opportunities for
503 increased development of middle income housing. Any WH-STA plan adopted by more than 1
504 city or town shall designate WH-STA zones consisting of contiguous areas of such cities or
505 towns;

506 (2) describe in detail all construction and construction-related activity contemplated for
507 such WH-STA zone as of the date of adoption of the WH-STA plan; provided that the WH-STA
508 plan shall include the types of residential developments which are projected to occur within such
509 WH-STA zone, with documentary evidence of the level of commitment therefor, including but
510 not limited to architectural plans and specifications as required by regulations promulgated
511 pursuant to subsection (c);

512 (3) authorize special tax assessment exemptions from property taxes, under subsection
513 Fifty-eighth of section 5 of chapter 59, for a specified term not to exceed 5 years, for any parcel
514 of real property which is located in a WH-STA zone and for which an agreement has been
515 executed with the owner of the real property under paragraph 4. The WH-STA plan may exempt
516 owners of parcels of real estate from up to 100 per cent of property taxes during 2 years of
517 construction and set forth in an agreement executed pursuant to paragraph 4. The WH-STA plan
518 may also exempt such owners from property taxes during a 3 year stabilization period following
519 construction, provided that the exemption will be up to 75 per cent of property taxes during a
520 first year of stabilization, up to 50 per cent of property taxes during a second year of
521 stabilization, and up to 25 per cent of property taxes during a third year of stabilization;

522 (4) include executed agreements between such city or town and each owner of a parcel of
523 real property which is located in such WH-STA zone, provided that such agreements shall
524 include, but not be limited to, the following:

525 (i) all material representations of the parties which served as the basis for the descriptions
526 contained in the WH-STA plan in accordance with the provisions of paragraph 2 of this
527 subsection, and which served as a basis for the granting of a WH-STA exemption;

528 (ii) any terms deemed appropriate by the city or town relative to compliance with the
529 WH-STA agreement including, but not limited to, what shall constitute a default by the property
530 owner and what remedies shall be allowed between the parties for any such defaults, including
531 an early termination of the agreement;

532 (iii) provisions governing maximum rental prices that may be charged by the developer in
533 order to create middle income workforce housing, as set forth in the regulations adopted by the
534 city or town pursuant to subsection (c) of this section;

535 (iv) a detailed recitation of all other benefits and responsibilities inuring to and assumed
536 by the parties to such agreement; and

537 (v) a provision that such agreement shall be binding upon subsequent owners of such
538 parcel of real property.

539 (5) delegate the authority to execute agreements in accordance with paragraph 4 to the
540 board of assessors of the city or town, and to the board, agency or officer of the city or town
541 responsible for housing.

542 (b) A city or town may at any time revoke its designation of a WH-STA zone and, as a
543 consequence of such revocation, shall immediately cease the execution of any additional
544 agreements pursuant to paragraph 4 of subsection (a). Such revocation shall not affect
545 agreements relative to property tax exemptions pursuant to said paragraph 4 of subsection (a)
546 which were executed prior thereto. The board of assessors of the city or town and the board,
547 agency or officer of the city or town responsible for housing, authorized pursuant to paragraph 5
548 of subsection (a) to execute agreements, shall retain a copy of each such agreement, together
549 with a list of the parcels included therein.

550 (c) Upon the adoption of a WH-STA plan, a city or town shall promulgate regulations
551 governing the implementation of such plans in the city or town. Such regulations shall establish
552 eligibility requirements for developers to enter into a WH-STA agreement pursuant to subsection
553 (a)(4). Such regulations shall establish, among other things: (1) a procedure for developers to

554 apply to the city or town for a WH-STA agreement; (2) a minimum number of new residential
555 units to be constructed in order for an owner of a parcel of real estate to be eligible to enter into a
556 WH-STA agreement; (3) the maximum rental prices that may be charged by the developer for
557 the constructed residential units throughout the duration of a WH-STA agreement; (4) other
558 eligibility criteria that will facilitate and encourage the construction of workforce housing in a
559 manner appropriate to the particular city or town.

560 (d) The owner of property subject to a WH-STA agreement shall certify to the city or
561 town the rental prices of the residential units designated in the WH-STA agreement. Such
562 certification shall be provided to the city or town on the date of initial occupancy and on an
563 annual basis thereafter throughout the duration of the executed WH-STA agreement. If the owner
564 fails to provide such certification, or otherwise fails to comply with the WH-STA agreement, or
565 if the city or town determines that the owner is unlikely to come into compliance with the
566 affordability requirements set forth in the agreement, the city or town may place a lien on the
567 property in the amount of the real estate tax exemptions granted pursuant to the WH-STA
568 agreement for any year in which the owner is not in compliance with this subsection. Any such
569 lien shall be recorded in the registry of deeds or the registry district of the land court wherein the
570 land lies;

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

574 SECTION 33. Section 2 of chapter 40D of the General Laws, as appearing in the 2014
575 Official Edition, is hereby amended by striking out, in lines 8 and 9, the words “a town at an

576 annual meeting or a special meeting called for the purpose” and inserting in place thereof the
577 following words:- by the board of selectmen, in a town.

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

581 SECTION 35. Subsection (d) of Section 9 of Chapter 40N of the General Laws, as so
582 appearing, is hereby amended by inserting after the second paragraph the following paragraph:-

583 The commission may enter into an agreement with the municipality to provide collection
584 services with respect to any of its unpaid fees, rates, rents, assessments and other charges, and if
585 so, the municipal collector or treasurer shall disburse the amounts collected as provided in the
586 agreement, but no later than 30 days after collection.

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

589 Section 27. This chapter may be accepted, in a city or town in the manner provided in
590 section 4 of chapter 4, and in the case of an existing water and sewer commission established as
591 an independent body politic and corporate under a special law, by its board of commissioners.

592 SECTION 37. Section 1 of chapter 40Q of the General Laws, as appearing in the 2014
593 Official Edition, is hereby amended by striking out the definition of “Adjustment factor”.

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

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

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

601 “Invested revenue district development program”, a statement which, in addition to the
602 information required for a development program, shall also include: (1) estimates of tax revenues
603 to be derived from the invested revenue district; (2) a projection of the tax revenues to be derived
604 from the invested revenue district in the absence of a development program; (3) a statement as to
605 whether the issuance of bonds contemplated under this chapter shall be general or special
606 obligation bonds; (4) the percentage of the tax increment to be applied to the development
607 program and resulting tax increments in each year of the program; and (5) a statement of the
608 estimated impact of tax increment financing on all taxing jurisdictions in which the district is
609 located.

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

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

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

618 “Tax increment”, all annual increases in the municipality’s limit on total taxes assessed
619 under section 21C(f) of chapter 59 that are attributable to parcels within the district for fiscal
620 years with an assessment date later than the base date. The tax increment shall also include the
621 part of increases in the limit on total taxes assessed allowed under subsection (f) of section 21C
622 of chapter 59 that are attributable to such increases under said subsection in prior years that were
623 part of the increment in such prior years. In any year in which the limit on total taxes assessed
624 under section 21C is lower than the prior year’s limit on total taxes assessed, the tax increment
625 shall be reduced in the same proportion as the limit on total taxes assessed.

626 SECTION 43. Said chapter 40Q of the General Laws is hereby amended by striking out
627 section 3 and inserting in place thereof the following section:-

628 Section 3. (a) The city or town may retain all or part of the tax increment of an invested
629 revenue district for the purpose of financing the development program. When a development
630 program for an invested revenue district is adopted, the city or town shall adopt a statement of
631 the percentage of tax increment to be retained in accordance with the development program. The
632 statement of percentage may establish a specific percentage or percentages or may describe a
633 method or formula for determination of the percentage. The assessor shall certify the amount of
634 the tax increment to the city or town each year.

635 (b) On or after the formation of an invested revenue district, the assessor of the city or
636 town in which it is located shall, on request of the city or town, certify the original assessed value
637 of the taxable property within the boundaries of the invested revenue district on the base date.
638 Each year, after the formation of an invested revenue district, the assessor of the city or town

639 shall certify the amount of the new growth adjustment to the levy limit of the city or town, as
640 certified by the commissioner of revenue, that is attributable to parcels within the district.

641 (c) If a city or town has elected to retain all or a percentage of the retained tax increment
642 under subsection (a), the city or town shall:

643 (1) establish a development program fund that consists of: (i) a development sinking fund
644 account that is pledged to and charged with the payment of the interest and principal as the
645 interest and principal fall due and the necessary charges of paying interest and principal on any
646 notes, bonds or other evidences of indebtedness that were issued to fund or refund the costs of
647 the development program fund; and (ii) a project cost account that is pledged to and charged with
648 the payment of project costs as outlined in the financial plan and paid in a manner other than as
649 described in subclause (i).

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

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

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

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

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

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

668 SECTION 44. Section 1B of chapter 41 of the General Laws, as appearing in the 2014
669 Official Edition, is hereby amended by inserting after the first sentence the following sentence:-
670 In addition to the foregoing, the positions of town treasurer and collector of taxes, elected under
671 section 1, may be combined into one position and become an appointed position in the manner
672 provided under this section.

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

676 SECTION 46. Sections 27, 37 and 39B of said chapter 41 are hereby repealed.

677 SECTION 47. Section 30B of chapter 41 of the General Laws, as so appearing, is hereby
678 amended by striking out, in lines 2 and 3, the words "by vote of their legislative bodies" and

679 inserting in place thereof the following words:- by vote of the city council with the approval of
680 the mayor, in a city, and by vote of the board of selectmen, in a town.

681 SECTION 48. Section 52 of said chapter 41, as so appearing, is hereby amended by
682 inserting after the fourth sentence the following sentences:- The board of selectmen may
683 designate any 1 of its members for the purpose of approving bills or payrolls under this section;
684 provided, however, that the member shall make available to the board, at its next meeting, a
685 record of such actions. This provision shall not limit the responsibility of each member of the
686 board in the event of a noncompliance with this section.

687 SECTION 49. Section 56 of said chapter 41, as so appearing, is hereby amended by
688 inserting after the first sentence the following sentences:- For purposes of this section, the board
689 of selectmen and any other board, committee or head of department consisting of more than 1
690 member authorized to expend money may designate any 1 of its members to approve all bills,
691 drafts, orders and payrolls; provided, however, that the member shall make available to the
692 board, committee or other department head, at its next meeting, a record of such actions. This
693 provision shall not limit the responsibility of each member of the board in the event of a
694 noncompliance with this section.

695 SECTION 50. Section 108B of said chapter 41, as so appearing, is hereby amended by
696 striking out the third sentence.

697 SECTION 51. Section 111F of said Chapter 41, as so appearing, is hereby amended by
698 adding the following paragraph:

699 Notwithstanding the provisions of this section, section 100 or any other general or special
700 law to the contrary, any city, town or district that accepts this paragraph may appropriate

701 amounts to a special injury leave indemnity fund for payment of injury leave compensation or
702 medical bills incurred under this section or section 100 and may deposit into such fund any
703 amounts received from insurance proceeds or restitution for injuries to firefighters or police
704 officers. The special fund may be spent, with the approval of the chief executive officer and
705 without further appropriation, for paying expenses incurred under this section or section 100,
706 including but not limited to expenses associated with paying compensation other than salary to
707 injured firefighters or police officers and providing replacement services for the injured
708 firefighters or police officers in lieu of or in addition to any amounts appropriated for the
709 compensation of such replacements. Any balance in the fund shall carry over from year to year,
710 unless specific amounts are released to the general fund by the chief executive officer upon a
711 finding that the amounts released are not immediately necessary for the purpose of the fund and
712 not required for expenses in the foreseeable future.

713 SECTION 52. Chapter 43B of the General Laws, as so appearing, is hereby amended by
714 inserting after section 3 the following section:

715 Section 3A. A board of selectmen, town manager, mayor or city manager may initiate
716 the adoption of a charter for any city or town and the revision of any charter adopted by a city or
717 town by filing a request for adoption or revision of a charter with the board of registrars of
718 voters.

719 SECTION 53. Section 4 of said chapter 43B, as so appearing, is hereby amended by
720 inserting after the word “signatures”, in line 3, the following words:- or that a request by the
721 board of selectmen, town manager, mayor or city manager for adoption or revision of a charter
722 has been filed.

723 SECTION 54. Section 8 of chapter 43B of the General Laws, as so appearing, is hereby
724 amended by striking out, in line 38, the words “clause (11) of.”

725 SECTION 55. Said chapter 44 of the General Laws, as so appearing, is hereby amended
726 by striking out sections 6 and 6A and inserting in place thereof the following sections:-

727 Section 6. Cities and towns may, by a majority vote, incur debt for temporary loans for
728 the payment of land damages or any proportion of the general expenses of altering a grade
729 crossing which they are required primarily to pay, or any proportion of the expense of
730 constructing a highway or installing traffic control devices and other devices appurtenant thereto
731 in anticipation of payment or reimbursement by the commonwealth or county, such payment or
732 reimbursement first having been agreed upon by the commissioner of highways or county
733 commissioners, or the sums allotted for such payments or reimbursements having first been
734 certified as available by the commissioner of highways or county commissioners, and may issue
735 notes therefor for a period not exceeding 2 years from their date; and when any money so paid is
736 repaid to the municipality, it shall be applied to the discharge of the loan. Notes issued under
737 this section shall not be renewed or paid by the issue of new notes, except as provided in section
738 17.

739 Section 6A. If a city, town or district has been allotted a grant by the federal government,
740 the commonwealth, or any agency or department of either, or by any body politic or public
741 instrumentality of the commonwealth, or similar entity, for any purpose for which the city, town
742 or district may incur debt that may be payable over a term of 5 years or longer, and is required
743 primarily to pay that proportion of the expense for which an advance payment or reimbursement
744 is to be received from such sources, such advance payment or reimbursement first having been

745 agreed upon by the grantor of the funds, in order to provide the necessary funds to meet the
746 expense for which the advance payment or reimbursement is to be made, the treasurer of the city
747 may, with the approval of the official whose approval is required by the city charter in the
748 borrowing of money, the treasurer of the town may, with the approval of the board of selectmen,
749 and the treasurer of the district may, with the approval of the prudential committee, if any,
750 otherwise the commissioners, incur debt outside the debt limit and issue notes therefor for a
751 period not exceeding 2 years from their dates, and may refund the same from time to time;
752 provided, however, that no loan shall be so refunded unless the auditor, in the case of a city, or
753 the accountant or chief accounting officer in the case of a town or district which has such an
754 officer, otherwise the treasurer, shall certify in a writing filed in the office of the treasurer, where
755 it shall be open to inspection by the public, that at the time such loan is refunded, the city, town
756 or district remains entitled to receive the advance payment or reimbursement in an amount at
757 least equal to the amount of the refunding loan. The proceeds of the advance payment or
758 reimbursement shall be applied to the discharge of the loan, without the necessity of further
759 appropriation. In the event the city, town or district shall no longer be entitled to receive advance
760 payment or reimbursement in an amount sufficient to pay all or any portion of a loan issued
761 under this section at the time such loan matures, the loan shall be paid from revenue funds of the
762 city, town or district to the extent it can no longer be refunded under this section. A payment
763 made by a city, town or district as provided in the preceding sentence shall be reported by the
764 auditor or accountant of the city, town or district, or other officer having similar duties, or by the
765 treasurer if there be no such officer, to the assessors, who shall include the amount so reported in
766 the determination of the next annual tax rate, unless the city, town or district has otherwise made

767 provision therefor. The provisions of chapter 74 of the acts of 1945 shall not apply to borrowing
768 under this section.

769 SECTION 56. Chapter 44 of the General Laws, as appearing in the 2014 Official
770 Edition, is hereby amended by striking out sections 7 and 8 and inserting in place thereof the
771 following sections:-

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

777 (1) For the acquisition of interests in land or the acquisition of assets, or for the following
778 projects: the landscaping, alteration, remediation, rehabilitation or improvement of public land,
779 the dredging, improvement, restoration, preservation or remediation of public waterways, lakes
780 or ponds, the construction, reconstruction, rehabilitation, improvement, alteration, remodeling,
781 enlargement, demolition, removal or extraordinary repair of public buildings, facilities, assets,
782 works or infrastructure, including (i) the cost of original equipment and furnishings of the
783 buildings, facilities, assets, works or infrastructure, (ii) damages under chapter 79 resulting from
784 any such acquisition or project, and (iii) the cost of engineering, architectural or other services
785 for feasibility studies, plans or specifications as part of any acquisition or project; provided that
786 the interest in land, asset acquired or project shall have a useful life of at least 5 years; and
787 provided further, that the period of such borrowing shall not exceed the useful life of the interest
788 in land, asset acquired or project.

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

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

797 (4) In Boston, for the original construction, or the extension or widening, with permanent
798 pavement of lasting character conforming to specifications approved by the Massachusetts
799 department of transportation established under chapter 6C and under the direction of the board of
800 park commissioners of the city of Boston, of ways, other than public ways, within or bounding
801 on or connecting with any public park in said city, including land damages and the cost of
802 pavement and sidewalks laid at the time of said construction, or for the construction of such
803 ways with stone, block, brick, cement concrete, bituminous concrete, bituminous macadam or
804 other permanent pavement of similar lasting character under specifications approved by said
805 department of highways, 10 years.

806 (5) For the cost of repairs to private ways open to the public under section 6N of chapter
807 40, 5 years.

808 (6) For the payment of charges incurred under contracts authorized by section 4 D of
809 chapter 40, but only for those contracts for purposes comparable to the purposes for which loans

810 may be authorized under this section. Each authorized issue shall constitute a separate loan, and
811 the loans shall be subject to the conditions of the applicable clauses of this section.

812 (7) For the cost of feasibility studies or engineering or architectural services for plans and
813 specifications for any proposed project for which a city, town or district is authorized to borrow,
814 5 years if issued before any other debt relating to the project is authorized, otherwise the period
815 for the debt relating to the project.

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

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

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

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

828 Section 8. Cities and towns may incur debt, by a two-thirds vote, outside the limit of
829 indebtedness prescribed in section 10, for the following purposes and payable within the periods
830 hereinafter specified or, except with respect to clauses (1), (2), (3A), (9) and (18), within such

831 longer period not to exceed 30 years determined by the director to be the maximum useful life of
832 the public work, improvement or asset being financed under any guidelines issued under section
833 38:

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

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

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

843 (3A) For conducting groundwater inventory and analysis of the community water supply,
844 including pump tests and quality tests relating to the development of using said groundwater as
845 an additional source or a new source of water supply for any city, town or district, 10 years.

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

851 (4A) For remodeling, reconstructing or making extraordinary repairs to reservoirs and
852 filter beds, 30 years; provided, however, that no indebtedness shall be incurred hereunder until
853 plans relating to the project shall have been submitted to the department of environmental
854 protection, and the approval of said department has been granted therefor.

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

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

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

862 (7A) For the purchase, replacement or rehabilitation of water departmental equipment, 10
863 years.

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

867 (8A) For remodeling, reconstructing, or making extraordinary repairs to a municipally-
868 owned gas or electric lighting plant, community antenna television system, or
869 telecommunications system, when approved by a majority of the members of the municipal
870 finance oversight board, for the number of years not exceeding 10, as said board shall fix. Each
871 city or town seeking approval by the board of a loan under this clause shall submit to it all plans

872 and other information considered by the board to be necessary for a determination of the
873 probable extended use of such plant, community television antenna system or
874 telecommunications system likely to result from the remodeling, reconstruction, or repair, and in
875 considering approval under this clause of a requested loan and the terms thereof, special
876 consideration shall be given to that determination.

877 (9) For emergency appropriations that are approved by the director, not more than 2 years
878 or such longer period not to exceed 10 years as determined by the director after taking into
879 consideration the ability of the city, town or district to provide other essential public services and
880 pay, when due, the principal and interest on its debts, the amount of federal and state payments
881 likely to be received for the purpose of the appropriations and such other factors as the director
882 may deem necessary or advisable; provided, however that for the purposes of this clause,
883 “emergency“ shall mean a sudden, unavoidable event or series of events which could not
884 reasonably have been foreseen or anticipated at the time of submission of the annual budget for
885 approval; provided further, that emergency shall not include the funding of collective bargaining
886 agreements or items that were previously disapproved by the appropriating authority for the
887 fiscal year in which the borrowing is sought; and provided further, that for the purposes of this
888 clause, debt may be authorized by the treasurer of the city, town or district, with the approval of
889 the chief executive officer in a city or town, or the prudential committee, if any, or by the
890 commissioners in a district.

891 (9A) For emergency appropriations approved by a majority of the members of the
892 municipal finance oversight board, up to the period fixed by law for the debt as determined by
893 the board; provided, however, that this clause shall apply only to appropriations for capital
894 purposes including, but not limited to, the acquisition, construction, reconstruction or repair of

895 any public building, work, improvement or asset and upon a demonstration by the city, town or
896 district that the process for authorizing debt in the manner otherwise provided by law imposes an
897 undue hardship in its ability to respond to the emergency; provided further, that for purposes of
898 this clause, “emergency“ shall mean a sudden, unavoidable event or series of events which could
899 not reasonably have been foreseen or anticipated at the time of submission of the annual budget
900 for approval; and provided further, that for the purposes of this clause, debt may be authorized by
901 the treasurer of the city, town or district, with the approval of the chief executive officer in a city
902 or town, or the prudential committee, if any, or by the commissioners in a district.

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

906 The designation of any such memorial shall not be changed except after a public hearing
907 by the board of selectmen or by the city council of the municipality wherein said memorial is
908 located, notice of the time and place of which shall be given, at the expense of the proponents, by
909 the town or city clerk as the case may be, by publication not less than 30 days prior thereto in a
910 newspaper, if any, published in such town or city; otherwise, in the county in which such town or
911 city lies; and notice of which shall also have been given by the proponents, by registered mail,
912 not less than 30 days prior to such hearing, to all veterans' organizations of such town or city.

913 (11) For acquiring street railway or other transportation property under sections 143 to
914 158, inclusive, of chapter 161, operating the same, or contributing toward the sums expended or
915 to be expended by a transportation area for capital purposes, 10 years.

916 (12) For the acquisition, construction, establishment, enlargement, improvement or
917 protection of public airports, including the acquisition of land, 10 years. The proceeds of
918 indebtedness incurred hereunder may be expended for the acquisition, construction,
919 establishment, enlargement, improvement or protection of such an airport, including the
920 acquisition of land, jointly by 2 or more municipalities.

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

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

933 (15) For the construction of municipal golf courses, including the acquisition of land, the
934 construction of buildings, and the cost of original equipment and furnishings, 20 years.

935 (16) For the payment of charges incurred under contracts authorized by section 4D of
936 chapter 40, but only for those contracts for purposes comparable to the purposes for which loans

937 may be authorized under this section. Each authorized issue shall constitute a separate loan, and
938 the loans shall be subject to the conditions of the applicable clauses of this section.

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

941 (18) For the lending or granting of money to industrial development financing authorities
942 and economic development and industrial corporations, with the approval of the Massachusetts
943 office of business development and the director of housing and community development, 20
944 years.

945 (19) For the purposes of implementing a project financed in whole or in part by the
946 Farmers Home Administration of the United States Department of Agriculture, pursuant to 7
947 USC 1921, et seq., up to 40 years. Regional school districts established under any general or
948 special law shall be authorized to incur debt for the purposes and within the limitations described
949 in this clause.

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

956 (21) For the construction of incinerators, refuse transfer facilities, recycling facilities,
957 composting facilities, resource recovery facilities or other solid waste disposal facilities, other
958 than landfills, for the purpose of disposing of waste, refuse and garbage, 25 years; provided,

959 however, that no indebtedness shall be incurred hereunder until plans relating to the project shall
960 have been submitted to the department of environmental protection and the approval of said
961 department has been granted therefor.

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

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

974 (24) For the acquisition of a dam or the removal, repair, reconstruction and improvements
975 to a dam owned by a municipality, as may be necessary to maintain, repair or improve such dam,
976 40 years; provided, however, that this clause shall include dams as defined in section 44 of
977 chapter 253 acquired by gift, purchase, eminent domain under chapter 79 or otherwise and
978 located within a municipality, including any real property appurtenant thereto, if the dam and any
979 appurtenant real property is not at the time of such acquisition owned or held in trust by the
980 commonwealth.

981 SECTION 57. Section 9 of chapter 44 of the General Laws, as so appearing, is hereby
982 amended by striking out, in line 8, the words “(6), (7), or (7A)” and inserting in place thereof the
983 following words:- or (6).

984 SECTION 58. Section 17 of said chapter 44, as so appearing, is hereby amended by
985 striking out the first paragraph and inserting in place thereof the following paragraph:-

986 If a city, town or district votes to issue bonds, notes or certificates of indebtedness in
987 accordance with law, the officers authorized to issue the same may, in the name of such city,
988 town or district, make a temporary loan for a period of not more than 2 years in anticipation of
989 the money to be derived from the sale of such bonds, notes or certificates, and may issue notes
990 therefor. A city, town or district may refund, by the issue of other notes, a temporary loan issued
991 under the authority of the first sentence; provided, however, that the period from the date of issue
992 of the original loan to the date of maturity of the refunding loan shall not exceed 2 years, unless
993 such temporary loan is paid in part from revenue funds of the city, town or district as hereinafter
994 provided for, in which case the period from the date of issue of the original loan to the date of
995 maturity of the refunding loan shall not exceed 10 years. A temporary loan refunded under this
996 section shall be paid in part from revenue funds of the city, town or district at or before the
997 maturity date of any such refunding loan that is issued to mature more than 2 years, but not more
998 than 3 years, from the date of issue of the original loan. A like payment from revenue funds
999 shall be made at or before the maturity date of any such refunding loan that is issued to mature
1000 more than 3 years, but not more than 4 years, from the date of issue of the original loan and again
1001 at or before the maturity date of any such refunding loan that is issued to mature more than 4
1002 years but not more than 5 years; more than 5 years but not more than 6 years; more than 6 years
1003 but not more than 7 years; more than 7 years but not more than 8 years; more than 8 years but

1004 not more than 9 years, from the date of the original loan, and again at or before the maturity date
1005 of any such refunding loan that is issued to mature more than 9 years from the date of issue of
1006 the original loan. Each such payment from revenue funds shall be at least equal to the minimum
1007 annual payment which would have been required if such temporary loan had been converted to a
1008 serial loan prior to its first refunding that required a payment from revenue funds under this
1009 section, and the authorized amount of the serial loan shall be reduced by the aggregate amount of
1010 all such payments. Each payment made by a city, town or district as provided in the preceding
1011 sentence shall be reported by the auditor or accountant of the city or town or other officer having
1012 similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include
1013 the amount so reported in the determination of the next annual tax rate, unless the city, town or
1014 district has otherwise made provision therefor. The amount of a payment from revenue funds
1015 made by a regional school district or regional refuse disposal district as provided herein shall be
1016 included in the next annual district operating and maintenance budget, unless the regional district
1017 committee has otherwise made provision therefor. The time within which a serial loan shall be
1018 due and payable shall not be extended by reason of the making of a temporary loan hereunder
1019 beyond the time fixed by law. If a balance remains in the proceeds of a temporary loan issued in
1020 anticipation of a serial loan at the time when the serial loan is issued, said balance may be
1021 applied to the payment of such temporary loan.

1022 SECTION 59. Section 19 of said chapter 44, as so appearing, is hereby amended by
1023 inserting the following paragraph:-

1024 Notwithstanding any general or special law to the contrary, the final payment on account
1025 of any bonds issued by a city, town or district may be made not later than the end of the fiscal

1026 year in which such bonds would otherwise have been payable under this chapter, or any other
1027 statutory authority under which the issuance of any such bonds was otherwise authorized.

1028 SECTION 60. Said chapter 44, as so appearing, is hereby amended by striking out
1029 section 20 and inserting in place thereof the following section:-

1030 Section 20. The proceeds of any sale of bonds or notes shall be used only for the
1031 purposes specified in the authorization of the loan, and may also be used for costs of preparing,
1032 issuing and marketing the bonds or notes, except as otherwise authorized by this section. If a
1033 balance remains after the completion of the project for which the loan was authorized, the
1034 balance may at any time be appropriated by a city, town or district for any purposes for which a
1035 loan may be incurred for an equal or longer period of time than that for which the original loan,
1036 including temporary debt, was issued. Any balance not in excess of 50,000 dollars may be
1037 applied, with the approval of the chief executive officer, for the payment of indebtedness. If a
1038 loan has been issued for a specified purpose but the project for which the loan was authorized
1039 has not been completed and no liability remains outstanding and unpaid on account thereof, a
1040 city by a two-thirds vote of all of the members of the city council, or a town or district, by a two-
1041 thirds vote of the voters present and voting thereon at an annual town or district meeting, may
1042 vote to abandon or discontinue the project and the unexpended proceeds of the loan may be
1043 appropriated for any purpose for which a loan may be authorized for an equal or longer period of
1044 time than that for which the original loan, including temporary debt, was issued. Any premium
1045 received upon the sale of the bonds or notes, less the cost of preparing, issuing and marketing
1046 them, and any accrued interest received upon the delivery of the bonds or notes shall be (i)
1047 applied, if so provided in the loan authorization, to the costs of the project being financed by the
1048 bonds or notes and to reduce the amount authorized to be borrowed for the project by like

1049 amount; or (ii) appropriated for a project for which the city, town or district has authorized a
1050 borrowing, or may authorize a borrowing, for an equal or longer period of time than the original
1051 loan, including any temporary debt, was issued, thereby reducing the amount of any bonds or
1052 notes authorized to be issued for the project by like amount. Notwithstanding this section, no
1053 appropriation from a loan or balance thereof shall be made that would increase the amount
1054 available from borrowed money for any purpose to an amount in excess of any limit imposed by
1055 general law or special act for that purpose. Additions to the levy limit for a debt exclusion are
1056 restricted to the true interest cost incurred to finance the excluded project.

1057 SECTION 61. Said chapter 44, as so appearing, is hereby amended by striking out
1058 section 21A and inserting in place thereof the following section:-

1059 Section 21A. The city council of a city, the board of selectmen of a town and the
1060 prudential committee, if any, otherwise, the commissioners of a district, may authorize and
1061 provide for the issuance of refunding bonds or notes of the city, town or district for the purpose
1062 of paying or refunding all or any designated part of an issue of bonds or notes then outstanding,
1063 including the amount of any redemption premium thereon; provided, however, that no such
1064 refunding bonds or notes shall be payable over a period longer than the period during which the
1065 original bonds or notes so refunded must be paid pursuant to law; and provided, further, that,
1066 notwithstanding any provision of any general or special law, city charter, city ordinance or city
1067 council rule or order to the contrary, any vote of the city council of a city authorizing and
1068 providing for the issuance of refunding bonds or notes of the city may be introduced and given
1069 final passage at 1 meeting of the city council, shall not be subject to any publication requirement,
1070 shall not be subject to any referendum provision, and shall be effective upon passage. The first
1071 annual payment of principal on account of an issue of refunding bonds or notes shall not be later

1072 than the last day of the fiscal year in which any of the bonds or notes being refunded would
1073 otherwise have been payable and the annual payments thereafter shall be arranged in accordance
1074 with the provisions of section 19; provided, however, that any annual payment earlier than the
1075 date on which the first annual payment is required to be made, may be in any amount. Except as
1076 otherwise provided in this section, the issuance of such refunding bonds or notes shall be
1077 governed by the applicable provisions of this chapter. Refunding bonds or notes issued under
1078 this section shall be subject to the same limit of indebtedness, if any, as the bonds or notes
1079 refunded by them; provided, however, that upon the issuance of such refunding bonds or notes,
1080 the bonds or notes refunded shall no longer be counted in determining any limit of indebtedness
1081 of the city, town or district under this chapter or any other applicable provision of law. If such
1082 refunding bonds or notes are issued prior to the maturity or redemption date of the original bonds
1083 or notes refunded, an amount of the proceeds of the refunding bonds or notes and other moneys
1084 then available or to become available to the city, town or district, which moneys may include
1085 income to be derived from the investment of such proceeds, sufficient to pay or provide for the
1086 payment of the principal, redemption premium, if any, and interest on the bonds or notes so
1087 refunded to the date fixed for their payment or redemption shall be held in a separate fund and in
1088 trust solely for the payment of such principal, redemption premium and interest. The funds so
1089 held may be invested pursuant to section 55 and the income derived from such investment may
1090 be expended by the treasurer to pay the principal, redemption premium, if any, and interest on
1091 the bonds or notes refunded until they are paid or redeemed; provided, however, that
1092 notwithstanding any limitations on the maturity of investments under section 55, any such
1093 investment may have a maturity not later than the date fixed for the payment or redemption of
1094 the bonds or notes refunded.

1095 The present value of the principal and interest payments due on refunding bonds issued
1096 under this section shall not exceed the present value of the principal and interest payments to be
1097 paid on the bonds to be refunded, except as otherwise provided in this section. The city, town, or
1098 regional school district shall notify the department of education in the event that bonds or notes
1099 issued for an approved school project under chapter 645 of the acts of 1948 are refunded under
1100 this section and the amount of the state construction grant payable to the city, town, or regional
1101 school district shall not be affected by any increase in the amount of interest payable on the
1102 refunding bonds or notes, but shall be affected by any decrease in the amount of interest payable
1103 on the refunding bonds or notes for school building projects approved after July 1, 1995. Upon
1104 receipt of notification from a city, town or regional school district of a decrease in the amount of
1105 interest payable related to such projects, the department of education shall recalculate the amount
1106 of the state construction grant that is payable to such city, town or regional school district.

1107 If the mayor or city manager in a city, the board of selectmen of a town or the prudential
1108 committee of a district determines that the issuance of refunding bonds is reasonable and
1109 necessary in order to maintain the tax-exempt status of outstanding bonds or notes of the city,
1110 town or district, the official, board or committee may authorize refunding bonds for that purpose,
1111 even if the present value of the principal and interest payments due on the refunding bonds
1112 exceeds the present value of the principal and interest payments otherwise payable on the bonds
1113 to be refunded.

1114 SECTION 62. Said chapter 44, as so appearing, is hereby amended by inserting after
1115 section 21B the following section:-

1116 Section 21C. A city, town or district may by a two-thirds vote of its legislative body, if
1117 recommended by its chief executive officer, authorize any department of the city, town or district
1118 to enter into a lease purchase financing agreement to acquire equipment or improve a capital
1119 asset that may be financed by the issuance of debt under this chapter or otherwise authorized by
1120 law, for a term up to the useful life of the property to be procured as determined by its chief
1121 executive officer. Any lease purchase financing agreement under this section shall be considered
1122 a binding obligation of the city, town or district as if it were a debt authorization under this
1123 chapter, provided an appropriation available for the purpose has been made in the first fiscal year
1124 in which the lease becomes effective. Any city, town or district that follows the procedure in this
1125 section with respect to entering into a lease purchase financing agreement for the procurement of
1126 any personal property for the governmental entity, may refinance the purchase with the issuance
1127 of refunding bonds under section 21A to pay the balance of the lease obligation.

1128 SECTION 63. Section 25 of said chapter 44 is hereby repealed.

1129 SECTION 64. Section 31 of said chapter 44, as so appearing, is hereby amended by
1130 inserting after the word “only”, in line 10, the following words:- upon a declaration by the
1131 governor of a state of emergency with respect to the disaster or.

1132 SECTION 65. Said section 31 of said chapter 44, as so appearing, is hereby further
1133 amended by striking out the third sentence and inserting in place thereof the following sentence:-
1134 Payments of final judgments, awards or payments ordered or approved by a state or federal court
1135 or adjudicatory agency may, upon certification by the city solicitor or town counsel that no
1136 appeal can or will be taken and as required by municipal charter, ordinance or by-law, be made
1137 from any available funds in the treasury, and the payments so made shall be reported by the

1138 auditor or accountant or other officer having similar duties, or by the treasurer if there be no such
1139 officer, to the assessors, who shall include the amount so reported in the aggregate appropriations
1140 assessed in the determination of the next subsequent annual tax rate, unless the city or town has
1141 otherwise made provision therefor.

1142 SECTION 66. Said section 31 of said chapter 44, as so appearing, is hereby further
1143 amended by inserting after the word “selectmen”, in line 38, the following words:- , and the
1144 district counsel in place of the city solicitor or town counsel.

1145 SECTION 67. Section 31D of said chapter 44, as so appearing, is hereby amended by
1146 striking out, in lines 4 through 8, the words “town manager and the finance or advisory
1147 committee in a town having a town manager, by the selectmen and the finance or advisory
1148 committee in any other town, by the city manager and the city council in a city having a city
1149 manager or by the mayor and city council in any other city” and inserting in place thereof the
1150 following words:- chief administrative officer.

1151 SECTION 68. Subsection (a) of section 33B of said chapter 44, as so appearing, is
1152 hereby amended by striking out the second sentence and inserting in place thereof the following
1153 sentence:- In addition, the city council may, by majority vote, on recommendation of the mayor,
1154 transfer within the last 2 months of any fiscal year, or during the first 15 days of the new fiscal
1155 year to apply to the previous fiscal year, any amount appropriated other than for the use of a
1156 municipal light department or a school department to any other appropriation.

1157 SECTION 69. Subsection (b) of said section 33B of said chapter 44 of the General Laws,
1158 as so appearing, is hereby amended by striking out the second sentence and inserting in place
1159 thereof the following sentence:- Alternatively, the selectmen, with the concurrence of the finance

1160 committee or other entity established under section 16 of chapter 39, may transfer within the last
1161 2 months of any fiscal year, or during the first 15 days of the new fiscal year to apply to the
1162 previous fiscal year, any amount appropriated other than for the use of a municipal light
1163 department or a school department to any other appropriation.

1164 SECTION 70. Said chapter 44, as so appearing, is hereby amended by striking out
1165 sections 35, 36 and 37 and inserting in place thereof the following section:-

1166 Section 35. Cities, towns, districts, and regional school districts shall conduct periodic
1167 audits of their accounts, according to any standards established by the director under section 38,
1168 and shall engage for that purpose a professional auditing firm or other independent accountant as
1169 may be necessary or appropriate. The chief executive officer of a city or town, the prudential
1170 committee, if any, otherwise the commissioners, of a district, or the regional district school
1171 committee may also cause an audit to be performed when, in their opinion, the condition of the
1172 accounts is such as to warrant the making of such audit necessary and useful.

1173 Notwithstanding any general or special law that provides for the director to cause an
1174 annual or other periodic audit of a regional or other governmental unit created within 1 or more
1175 cities or towns of the commonwealth to provide public services or conveniences, such
1176 governmental unit shall be considered a district for purposes of conducting a periodic audit under
1177 this section and sections 38, 39, 40, 41 and 42. Upon the completion of each audit, a copy shall
1178 be sent to the chief executive officer of each city or town which is a member of the governmental
1179 unit. The cost of each audit shall be a current expense of the governmental unit and shall be
1180 apportioned among the several cities and towns that are members of the unit in the same manner
1181 as other such expenses.

1182 SECTION 71. Said chapter 44, as so appearing, is hereby further amended by striking
1183 out sections 38, 39, 40 and 41 and inserting in place thereof the following 4 sections:-

1184 Section 38. The director shall make, and from time to time revise, such reasonable rules,
1185 regulations and guidelines, as may be necessary to establish minimum standards and methods of
1186 municipal and district accounting systems as the director determines are most effective in
1187 securing uniformity of classification in the accounts of cities, towns, and districts. Such
1188 accounting classifications, so far as they pertain to municipal or regional school committees,
1189 shall be subject to the advice and approval of the commissioner of elementary and secondary
1190 education. The specific areas to which such standards may relate shall include but are not
1191 limited to the following: the administration of all laws regarding city, town or district revenues,
1192 expenditures and debt, including the maximum useful life of projects, improvements or assets
1193 being financed with debt; the systematic accounting of financial transactions; the adequacy of
1194 financial records; and the frequency and content of audits.

1195 The director may, upon request or the director's own initiative, give an opinion to a city,
1196 town or district auditor, accountant or other officer having similar duties, collector, treasurer or
1197 other board or other officer, upon any question arising under any statute relating to accounting
1198 for revenues and expenditures and issuance of debt. The director may visit any city, town or
1199 district, inspect the work of its auditor, accountant or other officer having similar duties,
1200 collector, treasurer, or other officer having charge of any financial accounts or records; and
1201 require of them any information considered necessary regarding the procedures used in keeping
1202 the accounts or records, including access to all necessary papers, vouchers, books, records, and
1203 data. The director may require of city, town, or district officials such action as will tend to
1204 produce uniformity of accounting systems and standards through the commonwealth

1205 Section 39. Upon the completion of audits under section 35, the firm or person selected
1206 by the city, town or district shall render a report to the chief executive officer of the city or town,
1207 or other board or officer required by charter, or the prudential committee or commissioners of the
1208 district, embodying the results of the findings, with any suggestions considered advisable for the
1209 proper administration of the finances of the city, town, or district. A copy of the audit report
1210 shall be furnished to the director.

1211 Section 40. For the purpose of conducting audits of the accounts of all cities and towns
1212 annually, and of the accounts of each district and regional school district as often as once in 2
1213 years or annually as determined by the prudential committee, if any, otherwise the
1214 commissioners, or the regional district school committee, the firm or person engaged for such
1215 purpose shall have access to all necessary papers, books, and records. All accounts subject to
1216 audit by town auditors under section 53 of chapter 41 shall be subject to audit, and the trustees of
1217 any property the principal or income of which, in whole or in part, was bequeathed or given in
1218 trust for public uses for the benefit of the city or town or any part thereof, or for the benefit of the
1219 inhabitants of the city or town or any part thereof, shall give the firm or person access to their
1220 accounts, funds, securities and evidences of property for the purposes of the audit. Upon the
1221 completion of each audit as aforesaid, a report thereunder shall be made to the mayor and city
1222 council in cities, the selectmen in towns, the prudential committee and commissioners in a
1223 district, and the regional district school committee in a regional school district, and a copy of the
1224 same shall be furnished to the city, town or district clerk, who shall cause the same or a summary
1225 of its essential features to be published at the expense of the city, town or district. A copy of the
1226 audit report shall be furnished to the director of accounts. If embezzlement or other criminal
1227 activity is suspected as a result of audit findings, the foregoing city, town, or district officials

1228 shall bring the relevant information to the attention of the district attorneys and attorney general
1229 and give assistance to any investigation instituted in response.

1230 Commencing with the fiscal year 1987, regional school districts may satisfy the
1231 requirements of the Single Audit Act of 1984, 31 USC Sec. 7502, by causing audits of its records
1232 to be made annually or biennially by an independent auditor to be selected by such regional
1233 school districts to conduct such audits. Such audits shall be made in accordance with federal
1234 government auditing standards.

1235 Section 41. Whenever it appears to the director that a city, town or district has failed to
1236 meet the minimum standards and methods of municipal and district accounting prescribed under
1237 section 38, or to provide the information required under section 43 or other statute, the director
1238 shall notify the city, town or district of the actions necessary to ensure compliance or to provide
1239 the required information. The notice shall contain a statement that failure to comply may result
1240 in the director taking action to ensure compliance, including contracting for any services
1241 necessary or appropriate to do so. If such city or town fails, within a reasonable time, to comply
1242 with the requirements of the director, and continues to fail to comply, the director may contract
1243 on behalf of the city or town for any professional or technical services necessary to meet the
1244 standards or obtain the necessary information. The costs of the services shall be incurred by the
1245 commonwealth; and payment shall be deducted by the state treasurer under section 20A of
1246 chapter 58 from any amount distributable or payable by the commonwealth to such city or town.

1247 SECTION 72. Said chapter 44, as so appearing, is hereby further amended by striking
1248 out section 42 and inserting in place thereof the following section:-

1249 Section 42. Whenever a city, town or district causes an audit of its accounts or the
1250 accounts of separate departments to be made by a firm or person of its own selection, the city,
1251 town or district clerk shall immediately, upon the employment of such firm or person, file the
1252 name and address with the director, and such firm or person shall, within 10 days after making
1253 the report of the audit and recommendations to the city, town or district, file a certified copy
1254 thereof with the director.

1255 SECTION 73. Said chapter 44, as so appearing, is hereby further amended by striking
1256 out sections 43 and 44 and inserting in place thereof the following 2 sections:-

1257 Section 43. The director shall annually require the auditor or other accounting officer of
1258 each city and town to submit schedules to provide for uniform returns giving detailed statements
1259 of all receipts classified by sources, and all payments classified by objects, for its last fiscal year;
1260 a statement of the public debt showing the purpose for which each item of the debt was created
1261 and the provision made for the payment thereof; and a statement of assets and liabilities at the
1262 close of the fiscal year. The director may prescribe standard forms intended to promote the
1263 systematic accounting of financial transactions and the publication of the same in the city and
1264 town reports. The director shall collect from the proper local authorities such other information
1265 pertaining to municipal affairs as in the director's judgment may be of public interest. All
1266 accounting and other officials and custodians of public money of cities and towns shall properly
1267 complete and return promptly to the director all schedules required of them. If a city or town
1268 fails within 60 days after a request has been made by the director to furnish the information to be
1269 collected under this section, the director may obtain the information in accordance with section
1270 41.

1271 Section 44. The commissioner of revenue may obtain and compile statistics about the
1272 financial affairs of cities and towns and other information of public interest pertaining to
1273 municipal affairs. Such statistics and other information the commissioner deems relevant may be
1274 published and distributed through such means and methods as the commissioner shall choose.
1275 The commissioner may also publish, at such intervals as is considered advisable, bulletins or
1276 special reports of the director about municipal affairs.

1277 SECTION 74. Section 46 of chapter 44 of the General Laws is hereby repealed.

1278 SECTION 75. Said chapter 44, as so appearing, is hereby further amended by striking
1279 out section 46A and inserting in place thereof the following section:-

1280 Section 46A. The director may, if conditions appear to the director to warrant it, review
1281 the accounts and financial transactions and affairs of a city or town, or of any department, board,
1282 commission or officer thereof. For the purpose of conducting the review, the director may visit
1283 any city, town, or district office and require any information the director considers necessary.
1284 Upon the completion of any review, the director may publish a summary of its essential features.
1285 A municipal officer or employee or a member of a municipal department, board or commission
1286 whose accounts or transactions are being reviewed under this section shall afford to the director
1287 such assistance as the director may require. Refusal or neglect by such an officer, employee or
1288 member to afford such assistance shall be punished by a fine of not more than 500 dollars or by
1289 imprisonment for not more than 1 year, or both.

1290 SECTION 76. Section 53 of said chapter 44, as so appearing, is hereby amended by
1291 striking out clauses (2) and (3) and inserting in place thereof the following clauses:-

1292 (2) sums not in excess of 150,000 dollars recovered under the terms of fire or physical
1293 damage insurance policy or received in restitution for damage done to such city, town or district
1294 property may, with the approval of the chief executive officer, be used by the officer or
1295 department having control of the city, town or district property for the restoration or replacement
1296 of such property without specific appropriation during the fiscal year in which they are received
1297 or 120 days after receipt, whichever is later, and (3) sums recovered from pupils in the public
1298 schools for loss of or damage to school books, materials, electronic devices or other learning aids
1299 provided by the school committee, or paid by pupils for materials used in the industrial arts
1300 projects, may be used by the school committee for the restoration or replacement of such books
1301 or materials without specific appropriation.

1302 SECTION 77. Section 53A of said chapter 44 of the General Laws, as so appearing, is
1303 hereby amended by inserting after the first sentence the following sentence:-

1304 In the case of grants from the federal government or from the commonwealth, a county or
1305 municipality or agency or instrumentality thereof, upon receipt of an agreement from the grantor
1306 to provide advance payment or reimbursement to the city, town or district, the officer or
1307 department may spend the amount of the advance payment, or the amount to be reimbursed, for
1308 the purposes of the grant, subject to the approvals required by this section. Any advance
1309 payment or reimbursement shall be applied to finance the grant expenditures; but any
1310 expenditures outstanding at the close of the fiscal year after the fiscal year in which the grantor
1311 approved the agreement shall be reported by the auditor or accountant of the city, town or
1312 district, or other officer having similar duties, or by the treasurer if there be no such officer, to
1313 the assessors, who shall include the amount so reported in the determination of the next annual
1314 tax rate, unless the city, town or district has otherwise made provision therefor.

1315 SECTION 78. Said chapter 44, as so appearing, is hereby amended by striking out
1316 section 53E½ and inserting in place thereof the following section:-

1317 Section 53E½. Notwithstanding section 53, a city or town may authorize by by-law or
1318 ordinance the use of 1 or more revolving funds by 1 or more municipal agency, board,
1319 department or office which shall be accounted for separately from all other monies in the city or
1320 town and to which shall be credited any fees, charges or other receipts from the departmental
1321 programs or activities supported by the revolving fund. Expenditures may be made from such
1322 revolving fund without further appropriation, subject to the provisions of this section; provided,
1323 however, that expenditures shall not be made or liabilities incurred from any such revolving fund
1324 in excess of the balance of the fund nor in excess of the total authorized expenditures from such
1325 fund, nor shall any expenditures be made unless approved in accordance with sections 41, 42, 52
1326 and 56 of chapter 41.

1327 Interest earned on any revolving fund balance shall be treated as general fund revenue of
1328 the city or town. No revolving fund may be established under this section for receipts of a
1329 municipal water or sewer department, a municipal hospital or a cable television access service or
1330 facility or for receipts reserved by law, or as authorized by law, for expenditure for a particular
1331 purpose. No revolving fund expenditures shall be made for the purpose of paying any wages or
1332 salaries for full time employees unless the revolving fund is also charged for the costs of fringe
1333 benefits associated with the wages or salaries so paid; provided, however, that such prohibition
1334 shall not apply to wages or salaries paid to full or part-time employees who are employed as
1335 drivers providing transportation for public school students; provided further, that only that
1336 portion of a revolving fund which is attributable to transportation fees may be used to pay such

1337 wages or salaries and provided, further, that any such wages or salaries so paid shall be reported
1338 in the budget submitted for the next fiscal year.

1339 A revolving fund shall be established under this section by by-law or ordinance. The by-
1340 law or ordinance shall specify for each fund: (1) the programs or activities for which the
1341 revolving fund may be expended; (2) the departmental receipts in connection with those
1342 programs or activities that shall be credited to the revolving fund; (3) the board, department or
1343 officer authorized to expend from such fund; (4) and any reporting or other requirements the city
1344 or town may impose. The establishment of any fund shall be made not later than the beginning
1345 of the fiscal year in which the fund shall begin. Notwithstanding this section, whenever, during
1346 the course of any fiscal year, any new revenue source becomes available for the establishment of
1347 a revolving fund under this section, such a fund may be established in accordance with this
1348 section upon certification by the city auditor, town accountant, or other officer having similar
1349 duties, that the revenue source was not used in computing the most recent tax levy.

1350 The city or town shall, on or before July 1, of each year vote the limit on the total amount
1351 that may be expended from each revolving fund established under this section. In any fiscal year
1352 the limit on the amount that may be spent from a revolving fund may be increased with the
1353 approval of the city council and mayor in a city, or with the approval of the selectmen and
1354 finance committee in a town.

1355 Upon termination of any revolving fund, the balance in the fund at the end of that fiscal
1356 year shall revert to surplus revenue at the close of the fiscal year.

1357 The director of accounts may issue guidelines further regulating revolving funds
1358 established under this section.

1359 SECTION 79. Section 53F of said chapter 44, as so appearing, is hereby amended by
1360 striking out the second sentence.

1361 SECTION 80. The second paragraph of said section 53F of said chapter 44, as so
1362 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
1363 following sentence:- Such agreements shall contain such terms and conditions as the treasurer or
1364 collector may deem appropriate to ensure fiscal stability and full disclosure.

1365 SECTION 81. Said section 53F of said chapter 44, as so appearing, is hereby further
1366 amended by striking out the fourth and fifth paragraphs and inserting in place thereof the
1367 following paragraph:-

1368 A treasurer or collector who has entered into an agreement pursuant to this section shall
1369 produce an annual report in order to determine whether funds maintained on deposit with a
1370 banking institution have exceeded the amount required by said agreement. Such report shall
1371 identify each banking institution with which such agreement was maintained in the year covered
1372 by the report, and the average daily amount, if any, maintained on deposit with such banking
1373 institution in excess of the amount necessary to fulfill the terms of agreement. A copy of such
1374 report shall be provided to the collector or treasurer, the mayor and city council, the selectmen,
1375 the regional school committee, the prudential committee, if any, otherwise the commissioners, of
1376 the city, town, or district, and a copy of the same shall be furnished to the inspector general.

1377 SECTION 82. Section 53G of said chapter 44, as so appearing, is hereby amended by
1378 inserting after the word “by-law”, in line 8, the following words:- , or by rules promulgated by
1379 any municipal permit or license granting officer or board when implementing authority conferred
1380 under any statute, ordinance or by-law.

1381 SECTION 83. Said chapter 44, as so appearing, is hereby further amended by inserting
1382 after section 53G the following section:-

1383 Section 53G½. Notwithstanding section 53, in a city or town that provides by by-law,
1384 ordinance, rule, regulation or contract for the deposit of cash, bonds, negotiable securities,
1385 sureties or other financial guarantees to secure the performance of any obligation by an applicant
1386 as a condition of a license, permit or other approval or authorization, the monies or other security
1387 received may be deposited in a special account. Such by-law, ordinance, rule or regulation shall
1388 specify (1) the type of financial guarantees required; (2) the treatment of investment earnings, if
1389 any; (3) the performance required and standards for determining satisfactory completion or
1390 default; (4) the procedures the applicant must follow to obtain a return of the monies or other
1391 security; (5) the use of monies in the account upon default; and (6) any other conditions or rules
1392 as the city or town determines are reasonable to ensure compliance with the obligations. Any
1393 such account shall be established by the municipal treasurer in the municipal treasury and shall
1394 be kept separate and apart from other monies. Monies in the special account may be expended
1395 by the authorized board, commission, department or officer, without further appropriation, to
1396 complete the work or perform the obligations, as provided in the bylaw, ordinance, rule or
1397 regulation. This section shall not apply to deposits or other financial surety received under
1398 section 81U of chapter 41 or other general or special law.

1399 SECTION 84. Said chapter 44, as so appearing, is hereby further amended by striking
1400 out section 53I and inserting in place thereof the following 2 sections:-

1401 Section 53I. A city or town, for the celebration of the two hundredth, two hundred and
1402 fiftieth, three hundredth and three hundred and fiftieth anniversary of its settlement or

1403 incorporation and for the celebration of any semicentennial anniversary occurring thereafter or
1404 for other special celebration or event sponsored by the city or town for the benefit, enjoyment
1405 and edification of its residents and visitors, may appropriate money annually during the 5 years
1406 preceding such anniversary or special event. Notwithstanding the provisions of section 53 or any
1407 other law to the contrary, such city or town may establish in its treasury a special fund in which
1408 shall be deposited such sums as may be appropriated by it under this section, and any and all
1409 sums received from the sale of commemorative items, admission charges or other monies
1410 received in connection with the anniversary or special event. Any and all such sums received by
1411 the treasurer shall be kept separate from other moneys, funds or property of such city or town
1412 and the principal and interest thereof may, from time to time upon the authorization of the mayor
1413 or city manager, as the case may be, the board of selectmen or the majority of any special
1414 committee established to plan such celebration or special event, be expended for the purposes of
1415 said celebration or special event in the year of such celebration or special event and in the year
1416 preceding or succeeding the same. Any surplus remaining in said special fund after such
1417 celebration or special event is concluded, shall be transferred by such treasurer into the treasury
1418 of such city or town.

1419 Section 53J. Notwithstanding sections 53 and 53F $\frac{1}{2}$, in any city, town or district that
1420 borrows money to pay for improvements for which betterments or special assessments are
1421 assessed, revenues from such betterment and assessments, including interest charged thereon,
1422 shall be reserved for appropriation for the payment of debt issued in connection with such
1423 improvements. Any such revenues received by the treasurer shall be kept separate from all other
1424 monies of such city, town or district. Interest earned on the revenues shall remain with and
1425 become part of such revenues available for appropriation. No appropriations from the revenues

1426 for payments of principal and interest on such debt issue for any fiscal year shall exceed the
1427 same percentage of the principal and interest payment due in such year as the percentage of
1428 project costs for which the betterments or special assessments are assessed. Any surplus
1429 remaining after such debt is repaid shall belong to any enterprise fund established under section
1430 53F½ that the improvement for which the betterments or special assessments are assessed is part
1431 of, or if no such enterprise fund is established, to the general fund of such city, town or district.

1432 SECTION 85. Section 55 of said chapter 44, as so appearing, is hereby amended by
1433 striking out the fourth sentence and inserting in place thereof the following sentence:-

1434 A treasurer of a city, town, district or regional school district may invest or deposit the
1435 portion of revenue cash as the treasurer shall deem not required to pay expenses until the cash is
1436 available and all or any part of the proceeds from the issue of bonds or notes, prior to their
1437 application to the payment of liabilities incurred for the purposes for which the bonds or notes
1438 were authorized in (1) term deposits or certificates of deposit having a maturity date from date of
1439 purchase of up to 3 years; (2) trust companies, national banks, savings banks, banking companies
1440 or cooperative banks; (3) obligations issued or unconditionally guaranteed by the United States
1441 government or any agency thereof having a maturity from date of purchase of 1 year or less; (4)
1442 United States government securities or securities of United States government agencies
1443 purchased under an agreement with a trust company, national bank or banking company to
1444 repurchase at not less than the original purchase price of said securities on a fixed date, not to
1445 exceed 90 days; (5) shares of beneficial interest issued by money market funds registered with
1446 the Securities and Exchange Commission under the Investment Company Act of 1940, as
1447 amended, operated in accordance with Section 270.2a-7 of Title 17 of the Code of Federal
1448 Regulations, that have received the highest possible rating from at least 1 nationally recognized

1449 statistical rating organization and the purchase price of shares of beneficial interest purchased
1450 pursuant to this section shall not include any commission that these companies may charge; or
1451 (6) participation units in a combined investment fund under section 38A of chapter 29; provided,
1452 however, that no temporary notes in anticipation of revenue shall be issued under section 4 as
1453 long as any revenue cash, exclusive of revenue sharing or other revenue cash the use of which is
1454 restricted to purposes other than current maintenance expenses, remains so invested.

1455 SECTION 86. Section 69 of said chapter 44, as so appearing, is hereby amended by
1456 inserting after the word “check”, each time it appears in lines 1, 4 and 10, the following words:-
1457 or electronic funds transfer.

1458 SECTION 87. Said section 69 of said chapter 44, as so appearing, is hereby further
1459 amended by striking out, in lines 8 and 9, the word “commissioner”, and inserting in place
1460 thereof the following words:- city, town or district treasurer.

1461 SECTION 88. Subsection (e) of section 3 of chapter 44B of the General Laws, as so
1462 appearing, is hereby amended by inserting after subparagraph (4) the following paragraph:-

1463 A person claiming an exemption provided under this subsection may apply to the board
1464 of assessors, in writing, on a form approved by the commissioner of revenue, on or before the
1465 deadline for an application for exemption under section 59 of chapter 59. Any person aggrieved
1466 by the decision of the assessors, or by their failure to act, upon such application may appeal as
1467 provided in sections 64 to 65B, inclusive, of chapter 59. Applications for exemption under this
1468 chapter shall be open for inspection only as provided in section 60 of chapter 59.

1469 SECTION 89. Chapter 54 of the General Laws, as appearing in the 2012 Official Edition,
1470 is hereby amended by inserting after section 33H the following section:-

1471 Section 33I. Examination and approval of electronic poll books.

1472 (a) The state secretary shall examine all types of electronic poll books and determine
1473 whether such equipment complies with the minimum requirements for such equipment imposed
1474 by regulation promulgated by the state secretary and whether the use of such equipment would
1475 further the efficient administration of elections.

1476 (b) Any person owning or interested in such equipment may submit it to the state
1477 secretary for examination. For the purpose of assistance in examining such new equipment, the
1478 secretary, subject to appropriation, may employ the services of technical experts.

1479 (c) Any electronic poll book that receives the approval of the state secretary may be used
1480 for conducting elections. Any electronic poll book that does not receive such approval shall not
1481 be adopted for or used at any election. After such equipment has been approved by the state
1482 secretary, any change or improvement in the equipment that does not impair its accuracy,
1483 efficiency or capacity shall not render necessary a reexamination or reapproval of the equipment.

1484 (d) A city or town may vote to use approved electronic poll books by a vote of the board
1485 of selectmen or town council in a town or city council in a city taken at least 60 days before the
1486 first election at which such equipment is to be used. Notification of use of an approved electronic
1487 poll book shall be sent to the state secretary within 5 days after the vote.

1488 (e) The state secretary shall promulgate regulations for the certification process,
1489 standards, including security, and use of electronic poll books at a polling place or early voting
1490 location.

1491 SECTION 90. Chapter 54, Section 67 of the General Laws is hereby amended by adding
1492 the following language to the end of said section, “A community may opt to substitute paper
1493 voting lists for electronic poll books in accordance with the provisions of section 33I.

1494 SECTION 91. Section 2 of chapter 58 of the General Laws, as so appearing, is hereby
1495 amended by inserting after the word “corporations”, in line 6, the words:- or research and
1496 development corporations.

1497 SECTION 92. Said chapter 58, as so appearing, is hereby amended by striking out
1498 section 5 and inserting in place thereof the following section:-

1499 Section 5. The commissioner may give instructions for preparing the notice and bringing
1500 in the lists required by section 29 of chapter 59, and may prescribe forms therefor so arranged
1501 that the statement of the person bringing in a list will include all assessable property held by such
1502 person. The commissioner may prescribe forms for the lists and statements required therein
1503 relative to property held for literary, temperance, benevolent, charitable or scientific purposes.

1504 SECTION 93. Section 8 of said chapter 58, as so appearing, is hereby amended by
1505 striking out the first and second sentences.

1506 SECTION 94. Section 8C of said chapter 58, as so appearing, is hereby amended by
1507 striking out the first and second sentences and inserting in place thereof the following sentence:-

1508 A city or town may establish, relative to sites or portions of sites that will be used as
1509 affordable housing, as defined in section 1 of chapter 60, or affordable housing and commercial,
1510 an agreement between the city or town and the developer of the sites or portions of sites,

1511 regarding the abatement of up to 75 per cent of the outstanding real estate tax obligations and up
1512 to 100 per cent of the outstanding interest and costs on the sites or portions of sites.

1513 SECTION 95. Said section 8C of said chapter 58, as so appearing, is hereby further
1514 amended by striking out, in line 28, the words “, the commissioner”.

1515 SECTION 96. Said chapter 58, as so appearing, is hereby amended by striking out
1516 sections 13 through 17, inclusive, and inserting in place thereof the following 5 sections:-

1517 Section 13. As used in this section and sections 14 through 17, inclusive, the following
1518 words shall have the following meanings:

1519 “Base year valuation”, for each city and town, the valuation of state-owned land within
1520 the city or town as of January 1, 2017 as determined by the commissioner under this section.

1521 “Base year per-acre land valuation”, for each city and town, the valuation per-acre of
1522 state-owned land as determined by the commissioner during the base year valuation of state-
1523 owned land under this section.

1524 “Fair cash valuation”, for each city and town, the valuation of state-owned land located in
1525 the city or town as of January 1 and used to determine the reimbursement in lieu of taxes under
1526 section 17 for the fiscal year that begins the July 1 of the following year. The fair cash valuation
1527 as of January 1, 2019 shall equal the base year valuation, adjusted by the percentage, if any, by
1528 which such valuation has changed, as determined by the commissioner from the biennial
1529 equalized valuation reported for the city and town under sections 10 through 10C, inclusive, for
1530 January 1, 2018, plus the fair cash valuation of state owned land acquisitions and minus the fair
1531 cash valuation of state-owned land dispositions since the base year valuation. The fair cash

1532 valuation of any state-owned land acquisitions and dispositions within the city or town shall
1533 equal the product of the per-acre land valuation for the city or town times the number of acres of
1534 such state-owned land. Thereafter, the fair cash valuation as of any January 1 shall equal the fair
1535 cash valuation for the preceding January 1, adjusted in the year for which the commissioner is to
1536 establish a valuation under section 14 by the percentage, if any, by which such valuation has
1537 changed, as determined by the commissioner from the biennial equalized valuation for the
1538 preceding January 1, plus the fair cash valuation of state owned land acquisitions and minus the
1539 fair cash valuation of state-owned land dispositions during the preceding calendar year.

1540 “State-owned land” for any January 1, all land owned by the commonwealth and used for
1541 the purposes of a fish hatchery, game preserve or wild life sanctuary, a state military camp
1542 ground, the Soldiers’ Home in Massachusetts, the Soldiers’ Home in Holyoke, a state forest, the
1543 University of Massachusetts, or a public institution under the department of correction, the
1544 department of higher education, the department of mental health, the department of
1545 developmental services, the department of public health, the department of transitional
1546 assistance, or the department of youth services, land owned by the commonwealth known as the
1547 Wachusett Mountain State Reservation and the Mount Greylock State Reservation, Blue Hills
1548 Reservation, and the Middlesex Fells Reservation and of all land owned by the commonwealth
1549 and under the care and control of the department of conservation and recreation and used for
1550 recreational or conservation purposes, except land which at the time of the establishment of the
1551 department was held by the former Metropolitan District Commission; and of all land held by the
1552 department of environmental protection for use as a solid waste disposal facility under sections
1553 18 through 24, inclusive, of chapter 16; and of any land acquired by the low-level radioactive
1554 waste management board pursuant to paragraph (g) of section 23 of chapter 111H. “State-owned

1555 land” shall not include (1) buildings, structures, improvements or other things erected thereon or
1556 affixed thereto, or (2) land which at the time of its acquisition by the commonwealth was exempt
1557 from local taxation, except land under the care and control of the department of fish and game
1558 and used as a game preserve or wildlife sanctuary and which was at the time of its acquisition by
1559 the commonwealth under the care and control of the federal government.

1560 “Per-acre land valuation”, for each city and town, the per acre land valuation used to
1561 determine the fair cash valuation of state-owned land acquisitions and dispositions during any
1562 calendar year. The valuation as of January 1, 2019 shall equal the base year per acre land
1563 valuation, adjusted by the percentage, if any, by which such valuation has changed, as
1564 determined by the commissioner from the biennial equalized valuation reported for such city and
1565 town under sections 10 through 10C, inclusive, for January 1, 2018. Thereafter, the valuation
1566 shall equal the per acre land valuation last established, adjusted by the percentage, if any, by
1567 which such valuation has changed, as determined by the commissioner from the biennial
1568 equalized valuation for the January 1 preceding the year for which the commissioner is to
1569 establish a valuation under section 14. The valuation shall be used to determine the fair cash
1570 valuation of state-owned land acquisitions and dispositions for the year in which the
1571 commissioner makes such per-acre land valuation and the succeeding year, and until another
1572 such valuation is made.

1573 “Reimbursement Percentage”, for each city and town, the fair cash valuation percentage
1574 share of the annual appropriation made for reimbursements in lieu of taxes on state-owned land.
1575 The percentage shall be the fair cash valuation of the state-owned land within the city or town as
1576 of January 1 divided by the total fair cash valuation of all state-owned land as of January 1.

1577 Section 14. In 2019 and every 2 years thereafter, the commissioner, not later than June 1,
1578 shall determine the fair cash valuation of state-owned land located within each city or town
1579 under section 13. To assist in making the determination the commissioner may require oral or
1580 written information from any officer or agent of the commonwealth or of any city or town
1581 therein and from any other inhabitant thereof, and may require such information to be on oath.
1582 Such officers, agents and persons, so far as able, shall furnish the commissioner with the required
1583 information in such form as he may indicate, within 15 days after being so requested by him.

1584 With respect to land held by the division of watershed management in the department of
1585 conservation and recreation for the purposes named in section 5G of chapter 59, the
1586 commissioner shall, by June 1, also determine the fair cash valuation of such land in each city or
1587 town by the same method as provided in section 13 for determining the fair cash valuation of
1588 state-owned land and notify the division of the valuations.

1589 Section 15. Whenever the commonwealth acquires or disposes of land, the commissioner
1590 of the division of capital assets management shall notify the commissioner. The commissioner
1591 shall determine whether the acquisition or disposition is state-owned land as defined in section
1592 13. Land so determined by March 1 shall be included in or removed from the annual statement of
1593 fair cash valuation and reimbursement percentages made by the commissioner under section 16.

1594 Section 16. In every year, the commissioner shall deliver to the state treasurer a statement
1595 of the fair cash valuation reimbursement percentage for each city and town in which state-owned
1596 land is located, and of the amount of money to be paid to each such city and town as determined
1597 by the following section.

1598 Section 17. The treasurer in every year shall reimburse each city and town in which state-
1599 owned land is located an amount in lieu of taxes upon the reimbursement percentages reported to
1600 him by the commissioner under the preceding section, determined by multiplying the
1601 percentages by the amount appropriated for such purposes for the fiscal year. No reimbursements
1602 hereunder on account of lands owned by the commonwealth and under the care and control of
1603 the department of conservation and recreation and used for recreational or conservation purposes
1604 shall be made from the Inland Fisheries and Game Fund.

1605 SECTION 97. Section 17A of said chapter 58 is hereby repealed.

1606 SECTION 98. Section 18F of said chapter 58, as so appearing, is hereby amended by
1607 striking out, in lines 2 and 3 and lines 9 and 10, each time they appear, the words “October first
1608 of the fiscal year,” and inserting in place thereof in both instances the following words:-
1609 November 30 of the fiscal year, or during any fiscal year thereafter,.

1610 SECTION 99. Said chapter 58, as so appearing, is hereby amended by striking out
1611 section 31 and inserting in place thereof the following section:-

1612 Section 31. In addition to the forms expressly required by any other provision of law to
1613 be as prescribed or approved by the commissioner, the commissioner may prescribe any other
1614 form considered necessary or convenient for use under any provision of chapters 59 to 65C,
1615 inclusive; provided, that variance from a prescribed form shall not affect the validity of the form
1616 so used, if the form used is in substantial conformity to that so prescribed. In any case where the
1617 commissioner prescribes a form, the form may be completed or maintained electronically.

1618 SECTION 100. Section 2D of chapter 59 of the General Laws, as so appearing, is hereby
1619 amended by inserting after the words “50 percent”, in lines 2 and 41, each time they appear, the
1620 following words:- excluding the value of the land.

1621 SECTION 101. Said section 2D of said chapter 59, as so appearing, is hereby further
1622 amended by striking out, in line 17, the words “occupancy takes”, and inserting in place thereof
1623 the following words:-improvement and issuance of the occupancy permit take.

1624 SECTION 102. Said section 2D of said chapter 59, as so appearing, is hereby further
1625 amended by inserting after the word “improvement”, in line 23, the following words:- , or the
1626 succeeding fiscal year as the case may be,.

1627 SECTION 103. Subsection (e) of said section 2D of said chapter 59, as so appearing, is
1628 hereby further amended by adding the following sentence:- A property owner aggrieved by the
1629 failure of the assessors to so abate may, within 1 year following the fire or natural disaster, apply
1630 to the assessors for the abatement.

1631 SECTION 104. Said section 5 of said chapter 59, as so appearing, is hereby amended by
1632 striking out the word “paragraph”, in lines 117 and 122, and inserting in place thereof in each
1633 instance the word:- sentence.

1634 SECTION 105. Said section 5 of said chapter 59, as so appearing, is hereby amended by
1635 striking out the words “or a manufacturing corporation”, in lines 321 and 322, and inserting in
1636 place thereof the words:- , manufacturing corporation or research and development corporation.

1637 SECTION 106. Said section 5 of said chapter 59, as so appearing, is hereby amended by
1638 striking out the first sentence of the second paragraph of clause Eighteenth A and inserting in
1639 place thereof the following sentence:-

1640 Any such person may, on or before the deadline for an application for exemption under
1641 section 59, apply to the board of assessors for an exemption of such real property from taxation
1642 during such year; provided, however, that in the case of real estate owned by a person jointly or
1643 as a tenant in common with a person not his spouse, the exemption shall not exceed that
1644 proportion of total valuation which the amount of his interest in such property bears to the whole
1645 tax due.

1646 SECTION 107. Said section 5 of said chapter 59, as so appearing, is hereby further
1647 amended by striking out, in lines 575 to 578, the words “value of ten thousand dollars, in respect
1648 to boats, fishing gear and nets owned and actually used by him in the prosecution of his business
1649 if engaged exclusively in commercial fishing” and inserting in place thereof the following
1650 words:- value of \$50,000, in respect to boats, fishing gear and nets, owned and actually used by
1651 the owner in the prosecution of his business if engaged in commercial fishing and if no less than
1652 50 per cent of his income is from commercial fishing.

1653 SECTION 108. Said section 5 of said chapter 59, as so appearing, is hereby further
1654 amended by striking out the first sentence of the third paragraph of clause Forty-first A and
1655 inserting in place thereof the following sentence:-

1656 Any such person may, on or before the deadline for an application for exemption under
1657 section 59, apply to the board of assessors for an exemption of such real property from taxation
1658 during such year; provided, however, that in the case of real estate owned by a person jointly or

1659 as a tenant in common with a person not his spouse, the exemption shall not exceed that
1660 proportion of total valuation which the amount of his interest in such property bears to the whole
1661 tax due.

1662 SECTION 109. Section 5 of chapter 59 of the General Laws is hereby amended by
1663 adding the following paragraph:--

1664 Fifty-eighth. Taxes on the value of a parcel of real property which is included within an
1665 executed agreement under section 60B of chapter 40 shall be assessed only on that portion of the
1666 value of the property that is not exempt under that section. This exemption shall be for a term not
1667 longer than the period specified in the executed agreement entered into pursuant to said section
1668 60B of chapter 40. The amount of the exemption under this clause for a parcel of real property
1669 shall be the exemption percentage adopted under said section 60B of chapter 40, multiplied by
1670 the actual assessed valuation of the parcel.

1671 SECTION 110. Section 5C of said chapter 59, as so appearing, is hereby amended by
1672 striking out, in line 6, the word "twenty" and inserting in place thereof the following number:-
1673 35.

1674 SECTION 111. Said section 5C of said chapter 59, as so appearing, is hereby amended
1675 by striking out the second paragraph and inserting in place thereof the following paragraph:-

1676 In those cities and towns in which an exemption is made available hereunder, a taxpayer
1677 aggrieved by the failure to receive such residential exemption may apply for such residential
1678 exemption to the assessors, in writing, on a form approved by the commissioner, on or before the
1679 deadline for an application for exemption under section 59.

1680 SECTION 112. Section 5I of said chapter 59, as so appearing, is hereby amended by
1681 striking out the second paragraph and inserting in place thereof the following paragraph:-

1682 In those cities and towns in which an exemption is made available hereunder, a taxpayer
1683 aggrieved by the failure to receive such commercial exemption may apply for such commercial
1684 exemption to the assessors, in writing, on a form approved by the commissioner, on or before the
1685 deadline for an application for exemption under section 59.

1686 SECTION 113. Section 11 of said chapter 59, as so appearing, is hereby amended by
1687 striking out the first sentence and inserting in place thereof the following sentence:-

1688 Taxes on real estate shall be assessed, in the town where it lies, to the person who is the
1689 owner on January 1, and the person appearing of record, in the records of the county, or of the
1690 district, if such county is divided into districts, where the estate lies, as owner on January 1, even
1691 though deceased, shall be held to be the true owner thereof; provided, that whenever the
1692 assessors deem it proper, they may assess taxes upon real estate to the person who is in
1693 possession thereof on January 1, and such person shall thereupon be held to be the true owner
1694 thereof for the purposes of this section; provided, further, that whenever the assessors deem it
1695 proper, they may assess taxes upon any present interest in real estate to the owner of such interest
1696 on January 1; and provided, further, that in cluster developments or planned unit developments,
1697 as defined in section 9 of chapter 40A, the assessment of taxes on the commonland, so called,
1698 including cluster development common land held under a conservation restriction pursuant to
1699 section 31 of chapter 184, the beneficial interest in which is owned by the owners of lots or
1700 residential units within the plot, may be included as an additional assessment to each individual
1701 lot owner in the cluster.

1702 SECTION 114. Said section 11 of said chapter 59, as so appearing, is hereby further
1703 amended by striking out, in line 37, the words “the commissioner shall certify that”.

1704 SECTION 115. Said section 11 of said chapter 59, as so appearing, is hereby further
1705 amended by striking out the third paragraph and inserting in place thereof the following
1706 paragraph:-

1707 Whenever assessors cannot by reasonable diligence ascertain the name of the person
1708 appearing of record, they may assess taxes upon real property to persons unknown.

1709 SECTION 116. Section 23 of said chapter 59, as so appearing, is hereby amended by
1710 striking out, in line 10, the words “of that year”.

1711 SECTION 117. Said chapter 59, as so appearing, is hereby further amended by striking
1712 out section 25 and inserting in place thereof the following section:-

1713 Section 25. The assessors of each city or town shall raise by taxation each year a
1714 reasonable amount of overlay as the commissioner may approve. The overlay account may be
1715 used only for avoiding fractional divisions of the amount to be assessed and for abatements
1716 granted on account of property assessed for any fiscal year. Any balance in the overlay account
1717 in excess of the amount of the warrants remaining to be collected or abated, as certified by the
1718 board of assessors, shall be transferred by the board of assessors upon their own initiative or
1719 within 10 days of a written request by the chief executive officer, with written notice to the chief
1720 executive officer, to a reserve fund to be appropriated for any lawful purpose. Any balance in a
1721 reserve fund at the end of the fiscal year shall be closed out to surplus revenue. This section shall
1722 apply to fire, water and improvement districts.

1723 SECTION 118. Section 39 of said chapter 59, as so appearing, is hereby amended by
1724 striking out the first 4 sentences and inserting in place thereof the following 5 sentences:- The
1725 valuation at which the machinery, poles, wires and underground conduits, wires and pipes of all
1726 telephone companies shall be assessed by the assessors of the respective cities and towns where
1727 such property is subject to taxation shall be determined annually by the commissioner of
1728 revenue, subject to appeal to the appellate tax board, as hereinafter provided. On or before June
1729 15 in each year, the commissioner of revenue shall determine and certify to the owner of such
1730 machinery, poles, wires and underground conduits, wires and pipes, and to the board of assessors
1731 of every city and town where such machinery, poles, wires and underground conduits, wires and
1732 pipes are subject to taxation, the valuation as of January 1 in such year of such machinery, poles,
1733 wires and underground conduits, wires and pipes in said city or town. Every owner and board of
1734 assessors to whom any such valuation shall have been so certified may, on or before the fifteenth
1735 day of July then next ensuing, appeal to the appellate tax board from such valuation. Every such
1736 appeal shall relate to the valuation of the machinery, poles, wires and underground conduits,
1737 wires and pipes of only one owner in one city or town, and shall name as appellees the
1738 commissioner of revenue and all persons, other than the appellant, to whom such valuation was
1739 required to be certified. Any appellee telephone company or board of assessors that has not filed
1740 its own appeal by July 15 may file an appeal by July 30 or 15 days after it receives notice of the
1741 original appeal against that appellee, whichever is later.

1742 SECTION 119. Section 41 of said chapter 59, as so appearing, is hereby amended by
1743 striking out the first sentence and inserting in place thereof the following 2 sentences:- Every
1744 telephone company owning any property required to be valued by the commissioner under
1745 section 39 shall annually, on or before March 1, make a return to the commissioner signed and

1746 sworn to by its treasurer. The commissioner may, for cause shown, authorize a later filing, but in
1747 no case later than April 1.

1748 SECTION 120. Said chapter 59, as so appearing, is hereby amended by striking out
1749 section 45 and inserting in place thereof the following section:-

1750 Section 45. Each city or town shall provide, on or before January first, annually, suitable
1751 books for the use of its assessors in the assessment of taxes, which shall contain blank columns
1752 with uniform headings for a valuation list, in the form the commissioner shall, from time to time,
1753 determine.

1754 Any books or records required to be furnished to the assessors, or to be kept or
1755 maintained by them, under this section, or any section of chapters 59 to 60B, inclusive, may be
1756 created, completed or maintained electronically.

1757 SECTION 121. Said chapter 59, as so appearing, is hereby amended by striking out
1758 section 50 and inserting in place thereof the following section:-

1759 Section 50. The books or records required by section 45 shall contain a copy of this
1760 section, sections 43, 44, 45 and 46, and the certificates required by law to be signed by the
1761 assessors, with any explanatory notes as the commissioner considers necessary to secure
1762 uniformity of returns under the several headings.

1763 SECTION 122. Section 57 of said chapter 59 of the General Laws, as amended by
1764 section 9 of chapter 10 of the acts of 2015, is hereby amended by striking out the second, third,
1765 fourth, fifth and sixth sentences and inserting in place thereof the following sentences:- If any
1766 betterment assessment or apportionment thereof, water rate, annual sewer use charge and any

1767 other charge added to such tax, or more than one-half of the balance of any such tax as reduced
1768 by any abatement, remains unpaid either after November 1 of the fiscal year in which it is
1769 payable, or after the thirtieth day after the date on which the bill for such tax was mailed after
1770 October 1, interest at the rate of 14 per cent per annum, computed from the due date, shall be
1771 paid on so much of the unpaid amount as is in excess of said one-half of such balance. If the
1772 whole or any part of such tax remains unpaid after May 1 of such fiscal year, in addition to the
1773 interest as aforesaid, interest at such rate shall be paid on so much of the balance of such tax not
1774 so paid as does not exceed one half of such tax as reduced by any abatement and computed from
1775 May 1 of such fiscal year. Not later than April 1 of such fiscal year a notice shall be sent out
1776 showing the amount of such tax which, if not paid by May 1, shall bear interest computed from
1777 May 1. Bills for taxes assessed under section 75 or section 76 shall be sent out seasonably upon
1778 commitment, and shall be due and payable on the thirtieth day after the date on which the bill for
1779 such tax was mailed for all purposes except the calculation of interest as provided in this section.
1780 Taxes shall bear interest as hereinbefore provided in this section with respect to real estate and
1781 personal property taxes generally; provided, however, that if a bill for any such taxes is mailed
1782 on or after April 1 of the fiscal year to which the tax relates and remains unpaid after the thirtieth
1783 day after the date on which such bill was mailed, interest at the aforesaid rate, computed from the
1784 due date, shall be paid on so much of the tax that remains unpaid.

1785 SECTION 123. Said chapter 59, as appearing in the 2014 Official Edition, is hereby
1786 amended by striking out section 57A and inserting in place thereof the following section:-

1787 Section 57A. In any city or town that accepts this section, notwithstanding section 23D,
1788 57 or 57C, a notice of preliminary tax or actual tax bill for real estate or personal property taxes,
1789 in an amount not in excess of 100 dollars, shall be due and payable in 1 installment and if unpaid

1790 after the day the first installment of the notice of preliminary tax or actual tax bill for the year is
1791 due, shall be subject to interest at the same rate and from the same date as any delinquent
1792 preliminary or actual tax first installment.

1793 SECTION 124. Section 57B of said chapter 59 is hereby repealed.

1794 SECTION 125. Section 59 of said chapter 59, as amended by chapter 10 section 11 of the
1795 Acts of 2015, is hereby amended by striking out, in line 2, the words “administrator of the estate
1796 of such person or the executor” and inserting in place thereof the following words:- personal
1797 representative of the estate of such person or the personal representative.

1798 SECTION 126. Said section 59 of said chapter 59, as so amended, is hereby further
1799 amended by striking out the fourth sentence and inserting in place thereof the following
1800 sentence:- The holder of a mortgage on real estate who has paid not less than one-half of the tax
1801 thereon may during the last 10 days of the abatement period of the year to which the tax relates
1802 apply in the manner above set forth for an abatement of such tax provided the person assessed
1803 has not previously applied for abatement of such tax, and thereupon the right of the person
1804 assessed to apply shall cease and determine.

1805 SECTION 127. Said section 59 of said chapter 59, as so amended, is hereby further
1806 amended by striking out the third paragraph and inserting in place thereof the following
1807 paragraph:-

1808 An application for exemption under clause Seventeenth, Seventeenth C, Seventeenth C½,
1809 Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-
1810 second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-
1811 seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C½, Forty-second, Forty-third,

1812 Fifty-second, Fifty-third, Fifty-sixth and Fifty-seventh of section 5 may be made on or before
1813 April 1 of the year to which the tax relates, or within 3 months after the bill or notice of
1814 assessment was sent, whichever is later.

1815 SECTION 128. Section 59A of said chapter 59, as appearing in the 2014 Official Edition,
1816 is hereby amended by striking out, in lines 5 and 6, the words “interest, penalties, and payment
1817 of real estate tax obligations”, and inserting in place thereof the following words:- real estate tax
1818 obligations, interest and costs.

1819 SECTION 129. Said section 59A of said chapter 59, as so appearing, is hereby further
1820 amended by striking out, in line 25, the words:- , the commissioner.

1821 SECTION 130. Section 64 of said chapter 59, as so appearing, is hereby amended by
1822 inserting after the word “due”, in line 15, the following words:- , including all preliminary and
1823 actual installments,.

1824 SECTION 131. Said section 64 of said chapter 59, as so appearing, is hereby further
1825 amended by striking out, in lines 17 and 25, the word “fifty-seven” and inserting in place thereof
1826 in both instances:- 23D, 57 or 57C.

1827 SECTION 132. Section 70A of said chapter 59, as so appearing, is hereby amended by
1828 striking out, in line 30, the words “of the year of such tax”.

1829 SECTION 133. Section 72 of said chapter 59 is hereby repealed.

1830 SECTION 134. Section 81 of said chapter 59, as so appearing, is hereby amended by
1831 striking out after the word “within”, in line 2, the word “seven” and inserting in place thereof the
1832 number:- 30.

1833 SECTION 135. Section 2 of chapter 60 of the General Laws, as so appearing, is hereby
1834 amended by striking out the second paragraph and inserting in place thereof the following
1835 paragraph:-

1836 In cities and towns that accept this paragraph, if the collector is satisfied that an unpaid
1837 tax on land committed to the collector or any of the collector's predecessors in office for
1838 collection, was assessed on a valuation insufficient to meet the charges or expenses of collection,
1839 or if any other committed tax is unpaid and is less than 25 dollars, the collector may notify the
1840 assessors in writing, on oath, stating why the tax cannot be collected. Upon receipt of the request,
1841 the assessors shall act on the request immediately, and, after due inquiry, may abate the tax and
1842 shall certify the abatement in writing to the collector. The certificate of abatement shall discharge
1843 the collector from further obligation to collect the tax so abated.

1844 SECTION 136. Section 3 of said chapter 60, as so appearing, is hereby amended by
1845 striking out the first sentence and inserting in place thereof the following sentence:- The collector
1846 shall forthwith, after receiving a tax list and warrant, send notice to each person assessed,
1847 resident or non-resident, of the amount of the person's tax; if mailed, it shall be postpaid and
1848 directed to the assessed person at the person's residential address on January 1 if known, or the
1849 address of the real estate or personal property to which the tax relates, unless the person shall
1850 otherwise direct the collector, in writing, in time and manner as the collector may require.

1851 SECTION 137. Section 3A of said chapter 60, as so appearing, is hereby amended by
1852 striking out the word "(a)", in line 63, and inserting in place thereof the following word:- (b).

1853 SECTION 138. Section 3B of said chapter 60 is hereby repealed.

1854 SECTION 139. Section 3C of said chapter 60, as so appearing, is hereby amended by
1855 inserting in line 9, after the word “and”, the following word:- vote.

1856 SECTION 140. Section 3C of chapter 60 of the General Laws, as so appearing, is hereby
1857 further amended by striking out, in line 12, the word “and” and inserting in place thereof the
1858 following word:- or.

1859 SECTION 141. Said section 3C of said chapter 60, as so appearing, is hereby further
1860 amended by striking out the first sentence of the second paragraph and inserting in place thereof
1861 the following sentence:-

1862 In any city or town establishing a scholarship fund or educational fund, there shall be a
1863 scholarship committee or educational fund committee to consist of the superintendent of the city
1864 or town schools or designee thereof, and no fewer than 4 residents of the city or town appointed
1865 by the mayor or board of selectmen to a term of 3 years.

1866 SECTION 142. Said section 3C of said chapter 60, as so appearing, is hereby further
1867 amended by striking out the third paragraph and inserting in place thereof the following
1868 paragraph:-

1869 The scholarship committee may distribute financial aid, or the educational committee
1870 may distribute supplemental educational funds for the school, from both interest and principal of
1871 the fund, without further appropriation. The scholarship committee or education committee shall
1872 establish a procedure for determining at least on an annual basis the amounts or percentage of the
1873 funds that shall be authorized for distribution and for notifying the investing officer or agency so
1874 that the funds may be made available in a timely manner and with a minimum of penalties.

1875 SECTION 143. Said chapter 60, as so appearing, is hereby amended by striking out
1876 section 6 and inserting in place thereof the following section:-

1877 Section 6. The collector shall make and keep the book, or an electronically prepared
1878 record, containing the tax list committed to the collector, and against the name of every person
1879 assessed for a tax, shall make entries showing the disposition thereof, whether reassessed, abated
1880 or paid, and the date of such disposition.

1881 SECTION 144. Section 50 of said chapter 60, as so appearing, is hereby amended by
1882 striking out the fifth and sixth sentences.

1883 SECTION 145. Section 57A of said chapter 60, as so appearing, is hereby amended by
1884 inserting after the word “check”, each time it appears, the following words:- or electronic funds
1885 transfer.

1886 SECTION 146. Said section 57A of said chapter 60, as so appearing, is hereby further
1887 amended by striking out, in line 12, the word “commissioner”, and inserting in place thereof the
1888 following words:- city or town tax collector.

1889 SECTION 147. Section 77 of said chapter 60, as so appearing, is hereby amended by
1890 striking out the second paragraph and inserting in place thereof the following paragraph:-

1891 Before foreclosure so much of the provisions of any covenant or agreement running with
1892 the land as calls for the payment of money by the owner thereof shall not be enforceable against
1893 a city or town which is the owner of record of the land under a tax title or taking, except during
1894 any period in which the city or town directly or indirectly in any capacity accepts or receives the
1895 benefit of such covenant or agreement or of any right or privilege created or affected thereby.

1896 SECTION 148. Section 81A of said chapter 60, as so appearing, is hereby amended by
1897 striking out the third paragraph and inserting in place thereof the following paragraph:-

1898 If at the expiration of the 30-day period, the inspector of buildings is of the opinion that
1899 action has not been initiated to correct the conditions described in the notice, the inspector shall
1900 immediately make an affidavit, under penalties of perjury, that the buildings on the land have
1901 been found to be abandoned property. The affidavit shall include therein the facts and
1902 circumstances which formed the basis of the inspector's findings, and a copy of the notice served
1903 on the record owner, or if service was by publication, an account of the steps taken to locate the
1904 record owner and a copy of the published notice. The affidavit shall be submitted to the treasurer
1905 and, when recorded at the registry of deeds for the district wherein the land lies, shall be prima
1906 facie evidence of such facts.

1907 SECTION 149. Said section 81A of said chapter 60, as so appearing, is hereby further
1908 amended by striking out the fourth, fifth and sixth paragraphs thereof.

1909 SECTION 150. Section 95 of said chapter 60, as so appearing, is hereby amended by
1910 striking out the third sentence and inserting in place thereof the following sentence:- Upon filing
1911 for record or registration a statement under section 37A that a sale or taking cannot be legally
1912 made, the collector shall transmit a copy of the recorded statement to the city auditor, town
1913 accountant or officer having similar duties, who shall record the taxes that are the subject of the
1914 statement as taxes in litigation, and the collector shall be credited with those taxes until the time
1915 the collector must sell or take the land under that section.

1916 SECTION 151. Said chapter 60, as so appearing, is hereby amended by striking out
1917 section 105 and inserting in place thereof the following section:-

1918 Section 105. Forms to be used in proceedings for the collection of taxes under this
1919 chapter and chapter 59 and of all assessments which the collector is authorized or required by
1920 law to collect shall be as prescribed by the commissioner. In any case where the commissioner
1921 prescribes a form, the form may be completed or maintained electronically.

1922 SECTION 152. Section 1 of chapter 60A of the General Laws, as so appearing, is hereby
1923 amended by striking out the sixth paragraph and inserting in place thereof the following 2
1924 paragraphs:-

1925 The excise imposed by this section shall not apply to motor vehicles leased for a full
1926 calendar year to a charitable organization when such vehicle is owned and registered by a lessor
1927 engaged in the business of leasing motor vehicles. As used herein, the term “charitable
1928 organization“ means an organization, other than a degree granting or diploma awarding
1929 educational institution, whose personal property is exempt from taxation under clause Third of
1930 section 5 of chapter 59.

1931 In any city or town which accepts this paragraph, the excise tax imposed by this section
1932 shall not apply to a motor vehicle owned and registered by or leased to a former prisoner of war
1933 defined as any regularly appointed, enrolled, enlisted, or inducted member of the military forces
1934 of the United States who was captured, separated and incarcerated by an enemy of the United
1935 States during an armed conflict, or to a motor vehicle owned and registered by or leased to the
1936 surviving spouse of a deceased former prisoner of war, until such time as the surviving spouse
1937 remarries or fails to renew the registration.

1938 SECTION 153. Section 2A of said chapter 60A, as so appearing, is hereby amended by
1939 striking out after the word “registrar”, in line 18, the words “and by the joint committee on
1940 taxation”.

1941 SECTION 154. Section 4 of Chapter 64J of the General Laws, as so appearing, is hereby
1942 amended by inserting after the word “in”, in line 4, the following words:- or due to.

1943 SECTION 155. Section 13 of said chapter 64J, as so appearing, is hereby amended by
1944 striking out the first sentence and inserting in place thereof the following sentence:- The
1945 provisions of this chapter relative to the imposition, payment, collection and distribution of an
1946 excise tax on the sale or use of aircraft fuel shall apply after acceptance by a city or town (i) in
1947 which an airport is located if accepted and in effect before December 31, 1987, and (ii) that owns
1948 an airport, wherever located.

1949 SECTION 156. Said section 13 of said chapter 64J, as so appearing, is hereby further
1950 amended by adding the following sentence:- A city or town in which an airport it does not own is
1951 located and in which this chapter took effect after December 30, 1987 shall be deemed to have
1952 revoked its acceptance as of December 31, 2015.

1953 SECTION 157. Section 6 of chapter 70B of the General Laws, as appearing in the 2014
1954 Official Edition, is hereby amended by striking out, in line 72 the words “in section 7” and
1955 inserting in place thereof the following words:- by the director of accounts under section 38.

1956 SECTION 158. Section 14D of chapter 71, as so appearing, is hereby amended by
1957 inserting after the word “school”, in line 9, the following word:- committee.

1958 SECTION 159. Section 16 of chapter 71 of the General Laws, as so appearing, is hereby
1959 amended by striking out, in lines 53 and 54, the words “division of local services in the
1960 department of revenue” and inserting in place thereof the following words:- by the director of
1961 accounts under section 38 of chapter 44.

1962 SECTION 160. Section 16C of said chapter 71, as so appearing, is hereby amended by
1963 inserting after the word “transportation”, in line 7, the following words:- , subject to
1964 appropriation;.

1965 SECTION 161. Said chapter 71 is hereby amended by striking out section 16E, as so
1966 appearing, and inserting in place thereof the following section:-

1967 Section 16E. A regional school district shall be considered a district for purposes of
1968 conducting periodic audits under sections 35, 38, 39, 40, 41 and 42 of chapter 44. Upon the
1969 completion of each audit, a copy shall be sent to the chief executive officer and the school
1970 committee of each city or town which is a member of the district. The cost of each audit shall be
1971 apportioned among the several cities and towns that are members of the district in the same
1972 manner as the annual expenses of the district.

1973 SECTION 162. Section 16G½ of said chapter 71, as so appearing, is hereby amended by
1974 striking out after the word “the”, in line 8, the words “director of accounts” and inserting in place
1975 thereof the following words:- the commissioner of elementary and secondary education.

1976 SECTION 163. Said section 16G½ of said chapter 71, as so appearing, is hereby
1977 amended by striking out after the word “the”, in line 25, the words “director of accounts” and
1978 inserting in place thereof the following words:- commissioner of elementary and secondary
1979 education.

1980 SECTION 164. Said chapter 71, as so appearing, is hereby amended by striking out
1981 section 26A and inserting in place thereof the following section:-

1982 Section 26A. If the school committee of a city, town or regional school district
1983 determines that sufficient need exists therein for extended school services for children, the school
1984 committee, subject to section 26B, may establish and maintain such services.

1985 SECTION 165. Section 26B of said chapter 71, as so appearing, is hereby amended by
1986 striking out, in lines 3 to 5, the words “in such town upon approval of the city council or
1987 selectmen, it shall submit in writing a plan of said services to the commissioner of” and inserting
1988 in place thereof the following words:- , it shall submit in writing a plan of said services to the
1989 commissioner of elementary and secondary.

1990 SECTION 166. Said chapter 71, as so appearing, is hereby amended by striking out
1991 section 26C and inserting in place thereof the following section:

1992 Section 26C. The commonwealth and the school committee may accept funds from the
1993 federal government for the purposes of sections 26A to 26F, inclusive. The school committee
1994 may receive contributions in the form of money, material, quarters or services for the purposes of
1995 the sections from organizations, employers and other individuals. The contributions received in
1996 the form of money, together with fees from parents and any allotments received from the federal
1997 government for said purposes, shall be deposited with the treasurer of such city, town or regional
1998 school district and held as a separate account and expended by said school committee without
1999 appropriation, notwithstanding the provisions of section 53 of chapter 44.

2000 SECTION 167. Section 71C of said chapter 71 of the General Laws, as so appearing, is
2001 hereby amended by striking out, in line 6, the word “three” and inserting in place thereof the
2002 following number:- 10.

2003 SECTION 168. Said chapter 71, as so appearing, is hereby amended by striking out
2004 section 71E and inserting in place thereof the following section:

2005 Section 71E. In any city, town or regional school district that accepts this section, all
2006 monies received by the school committee in connection with the conduct of adult education and
2007 continuing education programs, including, but not limited to adult physical fitness programs
2008 conducted under section 71B, summer school programs and enrichment programs, authorized by
2009 the school committee and in connection with the use of school property under section 71,
2010 including parking fees, shall be deposited with the treasurer of the city, town or regional school
2011 district and held as separate accounts. The receipts held in such a separate account may be
2012 expended by said school committee without further appropriation for the purposes of the
2013 program or programs from which the receipts held in such account were derived or, in the case of
2014 the use of school property account, for expenses incurred in making school property available for
2015 such use, notwithstanding the provisions of section 53 of chapter 44. A city, town or regional
2016 school district may appropriate funds for the conduct of any such program or for expenses
2017 incurred in making school property available for such use, which funds shall be expended by the
2018 school committee in addition to funds provided from other sources. Acceptance in a city or town
2019 shall be in the manner provided in section 4 of chapter 4 and in a regional school district by vote
2020 of the regional school committee. In a city, town or regional school district that accepts this
2021 paragraph, said city, town or district may rescind its original acceptance every third year
2022 thereafter.

2023 SECTION 169. Section 14B of chapter 74 of the General Laws, as so appearing, is
2024 hereby amended by striking out the first and second sentences and inserting in place thereof the
2025 following sentences:

2026 In any city or town that accepts this section in the manner provided in section 4 of
2027 chapter 4 or in a regional school district that accepts it as provided in this section, any income
2028 received from the purchase and sale of products produced in the culinary arts subject area of the
2029 home economics program, or any other vocational-technical program conducted in any public
2030 vocational-technical high school shall be deposited in a special fund by the school committee in
2031 any banking institution in the commonwealth. Expenditures may be made from said fund by the
2032 school committee for purposes needed for the culinary arts subject area or in the case of a fund
2033 established for any other program, such funds may be expended for the purposes of such
2034 program area without further appropriation, notwithstanding the provisions of section 53 of
2035 chapter 44; provided, however, that said special funds shall not be used to pay the salary of any
2036 employee.

2037 SECTION 170. Chapter 80 of the General laws, as so appearing, is hereby amended by
2038 striking out section 13 and inserting in place thereof the following section:-

2039 Section 13. Assessments made by a board of the commonwealth under this chapter shall
2040 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
2041 cent above the rate of interest chargeable to the body politic on behalf of which the assessment
2042 was made, for the betterment project to which the assessments relate, from the thirtieth day after
2043 the date the notice of such assessments was sent by the collector. All other assessments made
2044 under this chapter shall bear interest at 1 rate of 5 per cent per annum or, at the election of the

2045 city, town or district at a rate up to 2 per cent above the rate of interest chargeable to the city,
2046 town or district for the betterment project to which the assessments relate, from the thirtieth day
2047 after the date the notice of such assessments was sent by the collector. The assessors shall add
2048 each year to the annual tax assessed with respect to each parcel of land all assessments,
2049 constituting liens thereon, which have been committed to the collector prior to January second of
2050 such year and which have not been apportioned as hereinafter provided, remaining unpaid, as
2051 certified to them by the collector, when the valuation list is completed, with interest to the date
2052 when interest on taxes becomes due and payable. At any time before the completion by the
2053 assessors of the valuation list for the year in which such assessments will first appear on the
2054 annual tax bill, the board of assessors may, and at the request of the owner of the land assessed
2055 shall, apportion all assessments or unpaid balances thereof made under this chapter into such
2056 number of equal portions, not exceeding 20, as is determined by said board or as is requested by
2057 the owner, as the case may be, but no one of such portions shall be less than 5 dollars; provided,
2058 that, if an original assessment exceeds 100 dollars and has been placed upon the annual tax bill,
2059 or has been apportioned into a number of portions less than 20 and the first portion has been
2060 placed upon an annual tax bill, the board of assessors may in its discretion, upon a request for the
2061 apportionment of such assessment into 20 portions made by the owner prior to a sale or taking of
2062 the land for the non-payment of such assessment or portion and upon payment of any necessary
2063 intervening charges and fees and such portions of such assessment as would have become due
2064 and payable if the request for apportionment had been seasonably made, apportion or reapportion
2065 the said assessment as aforesaid, and if any other tax or assessment constituting a lien upon the
2066 parcel to which the assessment so apportioned or reapportioned relates remains unpaid after such
2067 apportionment or reapportionment, the collector may institute proceedings anew for the sale or

2068 taking of such parcel at any time prior to the expiration of the lien or of a period of 20 days after
2069 such apportionment or reapportionment, whichever is the later. In any case in which an
2070 assessment relates to a state-funded project, the apportionment or reapportionment described
2071 herein shall be undertaken in accordance with the terms aforesaid by the board on whose behalf
2072 the assessment was made; provided, however, that the apportionment shall be made of said
2073 assessments or unpaid balances together with any interest due thereon. The assessors shall add
2074 one of said portions, with interest on the amount remaining unpaid from 30 days after the date
2075 the notice of the original assessment was sent by the collector to the date when interest on taxes
2076 becomes due and payable, to the first annual tax upon the land and shall add to the annual tax for
2077 each year thereafter 1 of said portions and 1 year's interest on the amount of the assessment
2078 remaining unpaid until all such portions shall have been so added; all assessments and
2079 apportioned parts thereof, and interest thereon as herein provided, which have been added to the
2080 annual tax on any parcel of land shall be included in the annual tax bill thereon. After an
2081 assessment or a portion thereof has been placed on the annual tax bill, the total amount of said
2082 bill shall be subject to interest under and in accordance with the provisions of section 57 or
2083 section 57C of chapter 59.

2084 Notwithstanding the foregoing, or any general or special law to the contrary, a city, town
2085 or district may elect to (1) apportion any assessments, or the unpaid balances of such
2086 assessments, into annual portions equal to the number of years for which bonds are issued for the
2087 project for which the assessments are made; (2) structure the portions so that the amount payable
2088 each year for assessment principal and interest combined are as nearly equal as practicable or, in
2089 the alternative, provides for a more rapid amortization of the assessment principal amount where
2090 the debt service on the bonds issued for the project is so structured; or (3) make the annual

2091 portion so structured payable in the same number of preliminary and actual installments as the
2092 real estate tax in the city, town or district, with each installment equal in amount and due at the
2093 same time as each installment of the tax.

2094 Notwithstanding a prior apportionment, the assessors, upon written application of the
2095 owner of the land assessed, shall order that the full amount, or any portion thereof, remaining
2096 unpaid of any assessment be payable forthwith and shall commit said amount, together with
2097 interest thereon from 30 days after the date the notice of the original assessment was sent if no
2098 portion has been added to a tax levy, or if a portion has been added to a tax levy, then with
2099 interest from October 1 of the year to which the last portion has been added, with their warrant
2100 therefor, to the collector for collection. If a part of a prior apportioned assessment is ordered to
2101 be payable forthwith, the payments shall be credited to the terminal or final years so as to reduce
2102 the period of payment.

2103 SECTION 171. Section 16A of chapter 83 of the General Laws, as so appearing, is
2104 hereby amended by inserting after the word “deeds”, in line 4, the following words:- , and files a
2105 copy of said certificate with the collector of taxes of the city or town in which the lien hereinafter
2106 mentioned is to take effect, .

2107 SECTION 172. Section 1 of chapter 90C of the General Laws, as so appearing, is hereby
2108 amended by striking out the definition of “Audit sheet” and inserting in place thereof the
2109 following definition:-

2110 “Audit sheet”, a list of unique numbers assigned to the citations in a particular citation
2111 book or books, or in electronic format, and in such form as the registrar shall determine.

2112 SECTION 173. Said section 1 of said chapter 90C, as so appearing, is hereby further
2113 amended by striking out the definition of “Citation” and inserting in place thereof the following
2114 definition:-

2115 “Citation”, a notice, whether issued in handwritten form from a “citation book” or issued
2116 electronically and then printed on paper, upon which a police officer shall record an occurrence
2117 involving all automobile law violations by the person cited. Each citation shall be numbered and
2118 shall be in such form and such parts as determined jointly by the administrative justice of the
2119 district court department and the registrar.

2120 SECTION 174. Said section 1 of said chapter 90C, as so appearing, is hereby further
2121 amended by inserting, in line 60, after the word “town,” the following words:- or his or her
2122 designee,.

2123 SECTION 175. Said section 1 of said chapter 90C, as so appearing, is hereby further
2124 amended by striking out, in lines 61 to 62, inclusive, the words “chairman of the Massachusetts
2125 Department of Transportation” and inserting in place thereof the words:- Secretary of the
2126 Massachusetts Department of Transportation or his or her designee.

2127 SECTION 176. Section 2 of said chapter 90C, as so appearing, is hereby amended by
2128 inserting, in line 9, after the word “issued,” the following words:- The executive office of public
2129 safety and security shall promulgate rules and regulations establishing the standards required by
2130 this section for the issuance of electronic citations, including the proper equipment to be
2131 maintained by each department. In lieu of issuing citation books or in addition thereto, each
2132 police chief whose department issues citations electronically may grant authority to do so to each
2133 police officer of his or her department who has been trained pursuant to the regulations.

2134 SECTION 177. Said section 2 of said chapter 90C, as so appearing, is hereby further
2135 amended by striking out, in line 66, the words “by said police officer and by the violator”, and
2136 inserting in place thereof the following words:- , manually or electronically, by said police
2137 officer.

2138 SECTION 178. Said section 2 of said chapter 90C, as so appearing, is hereby further
2139 amended by striking out, in lines 68 to 70, inclusive, the words “The violator shall be requested
2140 to sign the violation in order to acknowledge that is has been received.”

2141 SECTION 179. Said section 2 of said chapter 90C, as so appearing, is hereby further
2142 amended by inserting, in line 96, after the word “him” the following words:- and except further
2143 that if a citation has been issued electronically, an electronic record shall be made and delivered
2144 to the police chief.

2145 SECTION 180. Said section 2 of said chapter 90C, as so appearing, is hereby further
2146 amended by inserting, in line 104, after the word “citation,” the following words:- or if issued
2147 electronically, shall retain the police department report of the issuance,.

2148 SECTION 181. Said section 2 of said chapter 90C, as so appearing, is hereby further
2149 amended by inserting, in line 106, after the word “citations” the following words:- issued from a
2150 citation book.

2151 SECTION 182. Said section 2 of said chapter 90C, as so appearing, is hereby further
2152 amended by inserting, in line 108, after the word “registrar” the following words:- , or in the case
2153 of citations issued electronically alleging one or more civil motor vehicle infractions, shall
2154 ensure that such citation or citations were electronically forwarded as required.

2155 SECTION 183. Said section 2 of said chapter 90C, as so appearing, is hereby further
2156 amended by inserting, in line 110, after the word “copies” the following words:- or electronic
2157 records.

2158 SECTION 184. Said section 2 of said chapter 90C, as so appearing, is hereby further
2159 amended by inserting, in line 121, after the word “citation” the following words:- issued from a
2160 citation book.

2161 SECTION 185. Said section 2 of said chapter 90C, as so appearing, is hereby further
2162 amended by inserting at the end of said section the following sentence:- If any record of a
2163 citation issued electronically is spoiled, mutilated or voided, the record of such electronic
2164 citation, to the extent it can be recovered, shall be endorsed with a full explanation thereof by the
2165 police officer voiding such electronic citation and it shall be forwarded to the registrar in a
2166 manner approved by him and the officer shall be prepared to account for the void in an electronic
2167 audit trail.

2168 SECTION 186. Section 3 of said chapter 90C, as so appearing, is hereby amended by
2169 striking out, in line 37, the words “the back of.”

2170 SECTION 187. Said section 3 of said chapter 90C, as so appearing, is hereby further
2171 amended by inserting, in line 245, after the word “feasible” the following words:- , in a format
2172 acceptable to the district court,.

2173 SECTION 188. Section 4 of said chapter 90C, as so appearing, is hereby amended by
2174 inserting, after the second sentence, the following new sentence:- If an arrest is made and the
2175 citation is issued electronically, such notation of arrest shall be made on the printed copy and on

2176 any additional printed copies provided to the court and shall be made on the electronic record of
2177 the citation as agreed upon by the administrative justice of the district court and the registrar.

2178 SECTION 189. Section 27A of chapter 111 of the General Laws, as so appearing, is
2179 hereby amended by striking out, in line 1, the word “each” and inserting in place thereof the
2180 following words:- their respective boards of health and, in a city having a Plan E charter by the
2181 affirmative vote of a majority of all members of the city council, in other cities by a vote of the
2182 city council and approval of the mayor, and in a town by a vote of the board of selectmen

2183 SECTION 190. Section 27B of chapter 111 of the General Laws, as so appearing, is
2184 hereby amended by striking out, in lines 4 and 5, the words “and by vote of a town at a regular
2185 annual town meeting” and inserting in place thereof the following words:- and by a vote of the
2186 board of selectmen.

2187 SECTION 191. Said section 27B of said chapter 111, as so appearing, is hereby
2188 amended by striking out, in line 32, the words “at a town meeting” and inserting in place thereof
2189 the following:- by vote of the board of selectmen.

2190 SECTION 192. Section 22 of chapter 121B of the General Laws is hereby repealed.

2191 SECTION 193. Section 24 of said chapter 121B, as so appearing, is hereby amended by
2192 striking out, in lines 9 to 12, the words “, without first obtaining a finding of financial feasibility
2193 from the emergency finance board described in section twenty-two, or the commission
2194 authorized to succeed to the function of said board under said section,”.

2195 SECTION 194. Section 3 of chapter 121C of the General Laws, as so appearing, is
2196 hereby amended by striking out, in lines 8 and 9, the words “a town at an annual town meeting or

2197 a special town meeting called for the purpose” and inserting in place thereof the following
2198 words:- by the board of selectmen in a town.

2199 SECTION 195. Section 11 of chapter 121C of the General Laws, as so appearing, is
2200 hereby amended by striking out the third sentence.

2201 SECTION 196. Section 3A of chapter 139 of the General Laws, as so appearing, is
2202 hereby amended by striking out, in line 21, the words “for two years from the first day of
2203 October” and inserting in place thereof the following words:- , unless dissolved by payment or
2204 abatement, until such debt has been added to or committed as a tax under this section, and
2205 thereafter, unless so dissolved, shall continue as provided in section 37 of chapter 60; provided,
2206 however, that if any such debt is not added to or committed as a tax under this section for the
2207 next fiscal year commencing after the filing of the statement, then the lien shall terminate on
2208 October 1 of the third year.

2209 SECTION 197. Subsection 2 of section 44A of chapter 149 of the General Laws, as so
2210 appearing, is hereby amended by striking out paragraphs (A) and (B) and inserting in place
2211 thereof the following two paragraphs:-

2212 (A) Every contract or procurement for the construction, reconstruction, installation,
2213 demolition, maintenance or repair of a building by a public agency estimated to cost less than
2214 \$10,000 shall be obtained through the exercise of sound business practices as defined in section 2
2215 of chapter 30B. The public agency shall make and keep a record of each procurement that, at a
2216 minimum, shall include the name and address of the person from whom the services were
2217 procured. A public agency that utilizes a vendor on a statewide contract procured through the
2218 operational services division of the Commonwealth, or a blanket contract procured by the public

2219 agency pursuant to this subsection, shall be deemed to have obtained the contract through sound
2220 business practices.

2221 (B) Every contract for the construction, reconstruction, installation, demolition,
2222 maintenance or repair of any building estimated to cost not less than \$10,000 but not more than
2223 \$50,000 shall be awarded to the responsible person offering to perform the contract at the lowest
2224 price. The public agency shall make public notification of the contract and shall seek written
2225 responses from no fewer than 3 persons who customarily perform such work. The solicitation
2226 shall include a scope-of-work statement that defines the work to be performed and provides
2227 potential responders with sufficient information regarding the objectives and requirements of the
2228 public agency and the time period within which the work shall be completed. The public agency
2229 shall record the names and addresses of all persons from whom quotations were sought, the
2230 names of the persons submitting quotations and the date and amount of each quotation. A public
2231 agency may utilize a vendor list established through a statewide contract procured through the
2232 operational services division to identify 1 or more of the persons from whom it will seek written
2233 responses for purposes of this paragraph. A public agency may also procure a blanket contract to
2234 establish a listing of vendors in certain defined categories of work that are under contract to
2235 provide services for multiple individual tasks of not more than \$50,000 each, and from whom
2236 written responses will be sought. Any such blanket contract procured by the awarding authority
2237 shall be procured under those provisions of either section 39M of chapter 30 or sections 44A to
2238 44J, inclusive, of chapter 149 which are applicable to projects over \$50,000. For purposes of this
2239 paragraph, the term “public notification” shall include, but not be limited to, posting at least 2
2240 weeks before the time specified in the notification for the receipt of responses, the contract and
2241 scope-of-work statement on the website of the public agency, on the COMMBUYS system

2242 administered by the operational services division, and in the central register published pursuant
2243 to section 20A of chapter 9 and in a conspicuous place in or near the primary office of the public
2244 agency; provided, however, that if the public agency obtains a minimum of 2 quotations from a
2245 vendor list established through a blanket contract or a statewide contract procured through the
2246 operational services division, and the lowest of those quotations is deemed acceptable to the
2247 public agency, public notification is not required.

2248 SECTION 198. Said subsection 2 of said section 44A of said chapter 149, as so
2249 appearing, is hereby further amended by striking out, in line 75, the words “not less than
2250 \$25,000” and inserting in place thereof the following words:- more than \$50,000

2251 SECTION 199. Said subsection 2 of said section 44A of said chapter 149, as so
2252 appearing, is hereby further amended by striking out, in line 76, the figure “\$100,000” and
2253 inserting in place thereof the following figure:- \$150,000

2254 SECTION 200. Said subsection 2 of said section 44A of said chapter 149, as so
2255 appearing, is hereby further amended by striking out, in line 87, the figure “\$100,000” and
2256 inserting in place thereof the following figure:- \$150,000

2257 SECTION 201. Said subsection 2 of said section 44A of chapter 149, as so appearing, is
2258 hereby further amended by inserting after paragraph (G) the following new paragraph:-

2259 (H) Notwithstanding paragraphs (A) and (B), the installation, repair and maintenance of
2260 telecommunication and data cabling and wiring; telecommunication, security, audiovisual and
2261 computer equipment; and carpeting, shall be procured subject to the provisions of section 22 of
2262 chapter 7 and sections 51 and 52 of chapter 30, unless the public agency makes a determination

2263 that it is in the best interest of the project that such services be procured through section 39M of
2264 chapter 30 or sections 44A to 44J, inclusive, of chapter 149.

2265 SECTION 202. Section 44F of said chapter 149, as so appearing, is hereby amended by
2266 striking out, in line 6, the figure “\$20,000” and inserting in place thereof the following figure:-
2267 \$25,000

2268 SECTION 203. Said section 44F of said chapter 149, as so appearing, is hereby further
2269 amended by striking out, in line 42, the words “ten thousand dollars” and inserting in place
2270 thereof the following number:- \$25,000.

2271 SECTION 204. Subsection 1 of section 44J of said chapter 149, as so appearing, is
2272 hereby amended by inserting after the word “project”, in line 16, the following words:- ,and on
2273 the the COMMBUYS system administered by the operational services division.

2274 SECTION 205. Chapter 217 of the General Laws is hereby amended by inserting after
2275 section 16 the following section:-

2276 Section 16A. The register in each county shall, upon the request in writing of the board of
2277 assessors of any city or town in the register’s county, furnish the board with copies of petitions,
2278 formal and informal, under sections 3-301 and 3-402 of chapter 190B, for probate of will, for
2279 appointment of personal representative and for the adjudication of intestacy, filed in the county
2280 registry in relation to decedents whose domicile, as stated in the petition, was in the city or town
2281 of the board.

2282 The register may furnish the board with a list of such petitions that shall contain: the
2283 name of decedent; decedent’s date of death; street address and city or town of decedent as stated
2284 on the petition; filing date of petition; and docket number.

2285 SECTION 206. Chapter 74 of the acts of 1945 is hereby amended by striking out the first
2286 sentence in section 1 and inserting in place thereof the following sentence:-

2287 For purposes of this act, the term “board” shall mean the municipal finance oversight
2288 board as defined in section 1 of chapter 44A of the General Laws.

2289 SECTION 207. Chapter 74 of the acts of 1945 is hereby amended by striking out the first
2290 and second sentence in section 2 and inserting in place thereof the following sentences:-

2291 Any county, except Suffolk or Nantucket, if authorized by the county commissioners or
2292 any city or town, including Boston and Worcester, if authorized by a two-thirds vote as defined
2293 in section 1 of chapter 44 of the General Laws, with the approval of the mayor in cities or the
2294 board of selectmen in a town, or a district with the approval of the prudential committee, may
2295 engage in any useful public works project in cooperation with the federal government in any
2296 program under any act or joint resolution of congress, but only where the borrowing is approved
2297 by the board and the proper federal authorities have approved a grant or loan, or grant and loan,
2298 therefor of federal money under any act or joint resolution of congress. Such projects so
2299 approved shall be carried out in all respects subject to the provisions of said act or joint
2300 resolution and to such terms, conditions, rules and regulations not inconsistent with applicable
2301 federal laws and regulations, as the board may establish, to ensure proper execution of such
2302 projects.

2303 SECTION 208. Any city, town, district, municipal lighting plant or county that
2304 established an OPEB Fund pursuant to section 20 of chapter 32B of the General Laws before the
2305 effective date of this act shall continue it under the terms originally established unless it
2306 reaccepts said section 20 of said chapter 32B after the effective date of this act.

2307 SECTION 209. Notwithstanding any general or special law to the contrary, each
2308 secretary of an executive office shall evaluate all grant, loan, and technical assistance programs
2309 administered under their office for opportunities to promote, facilitate and implement inter-
2310 municipal cooperation, collaboration, and regional service delivery at the local level. On or
2311 before December 31, 2016, each secretary shall provide to the executive office for administration
2312 and finance the results of their evaluation identifying opportunities to leverage state resources to
2313 promote regional, efficient solutions to common problems.

2314 SECTION 210. Notwithstanding any general or special law to the contrary, any
2315 executive agency which administers a program through which funding may be provided to
2316 municipalities, where regionalization may be feasible, shall encourage municipal efficiencies by
2317 prioritizing those applications for funds which come from municipalities that have developed a
2318 method by which to jointly and more efficiently utilize such funding.

2319 SECTION 211. The operational services division shall review applicable procurement
2320 policies and regulations to facilitate the execution of contracts, where appropriate, between
2321 regional planning agencies and any executive office, department, agency, office, division, board,
2322 commission or institution within the executive branch to provide or receive services, facilities,
2323 staff assistance or money payments.

2324

2325 SECTION 212. Sections 106, 108, 110 to 112, inclusive, and 125 to 127, inclusive shall
2326 apply to taxes assessed for fiscal years beginning on or after July 1, 2016.

2327 SECTION 213. Sections 27 and 28 shall apply to certifications for fiscal years beginning
2328 on or after July 1, 2017.

2329 SECTION 214. Sections 91, 100 to 103, inclusive, 105, 113 to 115, inclusive, 118 and
2330 119 shall take effect on January 1, 2017.

2331 SECTION 215. Sections 107 and 122 to 124, inclusive, shall apply to taxes assessed for
2332 fiscal years beginning on or after July 1, 2017.

2333 SECTION 216. Sections 116, 117, and 132 shall apply to overlay raised under section 25
2334 of chapter 59 of the General Laws for fiscal years beginning on or after July 1, 2017.

2335 SECTION 217. Sections 96, 97 and 213 shall take effect on January 1, 2018.

2336 SECTION 218. Sections 163 to 165, inclusive shall take effect January 1, 2016.