



Geoffrey E. Snyder, Commissioner • Sean R. Cronin, Senior Deputy Commissioner of Local Services

March 2nd, 2023



## BLA Introduces Interactive Visualization Tool

Christopher Wilcock - Local Assessment Bureau Chief

### In this edition:

- **BLA Introduces Interactive Visualization Tool**
- **Fiscal Stress: The Debt Burden**
- **Ask DLS: Collection Procedures for Certain Unpaid Municipal Violation Fines**

### Important Dates & Information

#### FY2024 Preliminary Local Aid Estimates

The Healey-Driscoll administration is pleased to provide local officials with preliminary local aid estimates for FY2024 in advance of next week's release of the administration's budget (House 1).

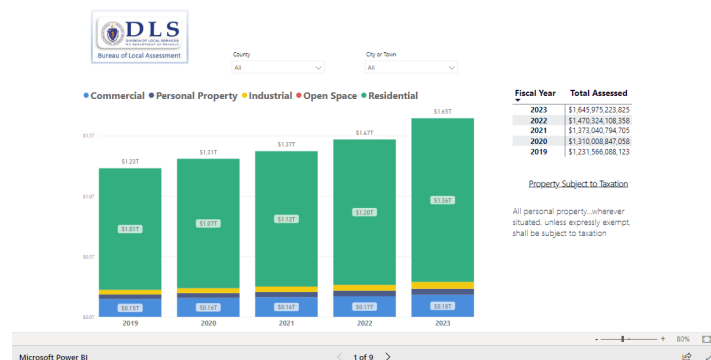
The administration is funding Chapter 70 at \$6.585 billion, or \$586.4 million above the FY2023 level, increasing Unrestricted General Government Aid (UGGA) by \$24.6 million to \$1.26B, increasing State-Owned Land Reimbursements by \$6.5M to \$51.5M, increasing aid to libraries by \$3.1 million and increasing Regional School Transportation by \$14.9 million to \$97.1M.

For more information about the local aid package to be included in the upcoming budget, please review the budget brief found [here](#).

View the proposed cherry sheet estimates for your community or school district from the link below:

The Bureau of Local Assessment is pleased to announce the launch of a new interactive visualization for public officials. This application was built using Microsoft PowerBI and illustrates five years of assessment data for 351 municipalities. Viewers can see historical assessment information, peer community assessments, and georeferenced county level assessment info across the Commonwealth. We hope this new application can help local officials study assessment trends and review historical assessment changes across the state. To find this and other new visualizations, please visit the [DLS Municipal Finance Visualizations webpage](#).

#### 2023 Assessment History



In Massachusetts, property is broken down into five classes. These property classes are residential, open space, commercial, industrial, and personal property. The assessment visualization allows users to navigate up to five years of data for each of the five property types at a local, county and state level. Users will also have access to five

More detailed information regarding Chapter 70 and other school finance related initiatives contained in House 1 and the accompanying legislation can be found on the Department of Elementary and Secondary Education (DESE) website at <http://www.doe.mass.edu/finance/chapter70>.

Cherry sheet estimates for charter school tuition and reimbursements are based on estimated tuition rates and projected enrollments under charters previously issued by the Board of Elementary and Secondary Education.

It is important for local officials to remember that these estimates are preliminary and are subject to change as the legislative process unfolds.

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years of historical tax levy information for all 351 communities in the Commonwealth. The tax levy section also has graphics on excess levy capacity by fiscal year and tax levy percentage of assessed value for the last five years.

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**DLS**  
Bureau of Local Assessment

**Total New Growth Value by Fiscal Year**

Fiscal Year	Value
2019	\$10,176,000
2018	\$10,176,000
2017	\$10,176,000
2016	\$10,176,000
2015	\$10,176,000
2014	\$10,176,000
2013	\$10,176,000
2012	\$10,176,000
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2005	\$10,176,000
2004	\$10,176,000
2003	\$10,176,000
2002	\$10,176,000
2001	\$10,176,000
2000	\$10,176,000

**Residential New Growth Value by Fiscal Year**

Fiscal Year	Value
2019	\$13,520,000
2018	\$13,520,000
2017	\$13,520,000
2016	\$13,520,000
2015	\$13,520,000
2014	\$13,520,000
2013	\$13,520,000
2012	\$13,520,000
2011	\$13,520,000
2010	\$13,520,000
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2000	\$13,520,000

**Fiscal Year** **County** **Municipality**

**2023**

**2022**

**2021**

**2020**

**2019**

**2018**

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We hope you find our local assessment trend visualization tool

available on the DLS YouTube channel for those unable to attend the live presentation.

Click [here](#) to register. If you have any questions about this webinar, please email us at [dlsregistration@dor.state.ma.us](mailto:dlsregistration@dor.state.ma.us). A confirmation with login details for the webinar will be shared once you have registered.

As a reminder, you can view recordings of our [DLS-hosted webinars](#), including the *Role of the Treasurer* webinar on our [YouTube page](#). Be sure to review and bookmark the [Municipal Finance Training & Resource Center](#) for related content as well.

### **Upcoming Massachusetts Dredging Program 2023 Regional Equipment Grants** Executive Office of Housing and Economic Development

In early March, the Executive Office of Housing and Economic Development (EOHED) will open its first Regional Equipment Grant Round for the [Massachusetts Dredging Program](#). Grants will be competitively awarded for the purchase of capital assets to support regional dredging, with a focus on new purchases that increase regional capabilities, and support the economic vitality, tourism, and ecosystem health of Massachusetts's harbors.

Applications will be accepted from the Commonwealth's 78 [coastal municipalities](#) and any county commissions representing two or more of these municipalities. A minimum 50% non-state match will be required for any application to be considered. Successful applicants will be required to complete all capital purchases by June 30, 2023. Full details about this grant round will be available through the program's [How to Apply page](#) no later than March 17. To be added to the round's notification list, please send your name, organization, and email address to [EOHEDgrants@mass.gov](mailto:EOHEDgrants@mass.gov), subject line: "Dredging Program Email List."

### **FY2024 Budget Issues and Other Related Matters**

The Division of Local Services (DLS) Bureau of Accounts (BOA) has issued and posted Bulletin (BUL) 2023-2. This Bulletin addresses several topics that cities, towns, regional school and other districts should consider for FY2024 budgeting and other related matters.

informative and welcome any suggestions for future local assessment projects. If you would like to provide any feedback, please email us at [bladata@dor.state.ma.us](mailto:bladata@dor.state.ma.us).

## **Fiscal Stress: The Debt Burden**

**Tony Rassias - Bureau of Accounts Deputy Director**

This article reviews another area of fiscal stress using data from both [Category Five](#) and [Category Six](#) of the Division of Local Services' (DLS) Municipal Finance Trend Dashboard. It focuses on the municipal debt burden, recommends and suggests ways to reduce this stress, and highlights categories from the Dashboard that can be used to compare neighboring or like communities.

### **Total Long-Term Debt Outstanding**

Cities and towns may authorize indebtedness by a two-thirds vote of approval from their respective legislative bodies. Three particular General Laws are most often referenced: [G.L. c. 44, § 7](#) (within the debt limit), [G.L. c. 44, § 8](#), outside the debt limit, and [G.L. c. 70B](#) (outside the debt limit for certain school construction projects).

Long-term debt involves loans with (1) a maturity date of 12 months or more, (2) an instrument (bond) in which the issuer promises to repay principal and interest to the buyer by a specified future date determined by a debt schedule, and (3) a promise to complete payment by the date of maturity (maturity date).

Outstanding measures the total dollar amount of principal that must be paid on debt.

As shown below, statewide long-term debt outstanding has grown and accelerated annually over the past five fiscal years.

## **[BUL-2023-2: FY2024 Budget Issues and Other Related Matters](#)**

To view the bulletin, [click here](#). To access additional IGRs and Bulletins, please visit this [webpage](#).

### **Proposed FY2024 State-Owned Land Valuation under MGL C. 58 § 13-17**

The Division of Local Services has posted on its website proposed FY2024 state-owned land values based on the fair cash value of certain state owned lands (SOL) pursuant to [MGL Ch. 58, §§ 13-17](#). These lands are reimbursed for loss of local tax revenue on the Cherry Sheet's State-Owned Land line.

Click [here](#) to display the proposed municipal state-owned land values and their share of the total state-owned land. In addition, please see the DLS [Frequently Asked Questions](#) about this [program](#).

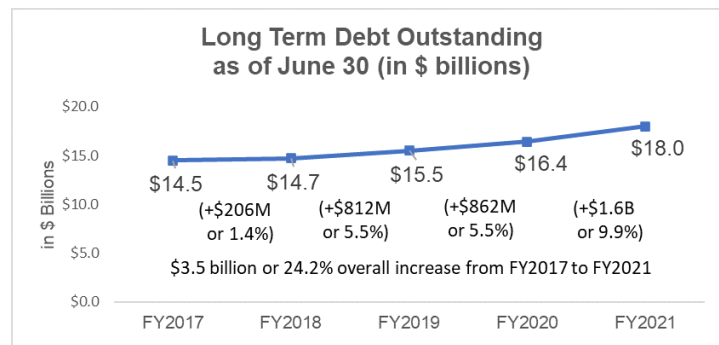
The Bureau of Local Assessment (BLA) is notified of acquisitions, deletions and agency transfers by the Department of Capital Asset Management & Maintenance (DCAMM). In preparation for the FY2024 final numbers, if your community has newly reported and outstanding acquisitions from calendar year 2021 and 2022, you will be notified by mid-February by BLA for processing in the Gateway system by March 1, 2023.

It is imperative you respond to any request for information within fifteen (15) days to have the additional acreage included in your FY 2024 valuation issued on June 1, 2024.

### **Final 2022 Equalized Valuations (EQVs)**

On January 25, 2023 the Bureau of Local Assessment issued the final 2022 Equalized Valuations (EQVs), representing the full and fair cash value of all taxable property for each municipality as of January 1, 2022 to the [DLS Gateway website](#) by clicking on LA19 Equalized Valuation Report.

These EQVs will be used as a basis of comparison among the 351 municipalities within the Commonwealth for certain state and local purposes. Specifically, EQV is used in the allocation of aid to public libraries, in the calculation of Chapter 70 funding, and in the reimbursement rate of school construction projects. Certain Cherry Sheet charges also use EQV: County Tax, Boston Metropolitan Transit District, Mosquito Control Projects and Air Pollution Control



From FY2017 to FY2021, 169 communities increased total authorized debt by \$4.4 billion (51%) including 33 between \$10 million and \$25 million, 24 between \$25 million and \$50 million, 15 between \$50 million and \$100 million, and 11 greater than \$100 million.

### **Fiscal Stress from Rising Debt**

An increase in the level of debt outstanding requires additional budgeted funds for principal and interest to service the debt. Principal and interest are fixed costs that must be provided for according to their debt schedule which may continue for the next 30 years or longer. Fiscal stress appears when debt service has impacted the operating budget to where normal public services are affected.

Under [Proposition 2 ½](#), municipalities can ask the voters for a debt exclusion which allows for additional property taxes to be levied in an amount equal to the debt service payments associated with the project. This takes pressure off of the budget since there is a dedicated revenue source for the debt service.

Before authorizing additional debt, be certain that it's affordable in the budget, transparent to the public, planned well by the local financial team, and is guided by a formal debt policy. Our [March 1st, 2018 City & Town publication](#) has further information on how local governments can benefit from a debt affordability study to help policymakers manage debt, thereby enhancing a community's credit rating.

### **Debt Repayment**

Districts. In addition, EQV is used in calculating a community's debt limit (M.G.L. c.44, § 10).

Questions regarding this report should be directed to James J. Paquette at [paquettej@dor.state.ma.us](mailto:paquettej@dor.state.ma.us).

### **BULLETIN 2023-1: Summary of 2022 Municipal Finance Law Changes**

The DLS Municipal Finance Law Bureau has issued a new Bulletin. To keep local officials informed of legislative developments, DLS periodically publishes a Bulletin summarizing new laws that affect municipal budgets and local tax assessment, administration and collection. Each issue contains a cumulative summary of session laws enacted to that time and indicates whether the Division has issued any further implementation guidelines. This edition of the LEGISLATIVE BULLETIN includes any legislative changes affecting municipal finance found in Chapters 1 - 448 of the Acts of 2022.

#### **[BUL-2023-1](#) – Summary of 2022 Municipal Finance Law Changes**

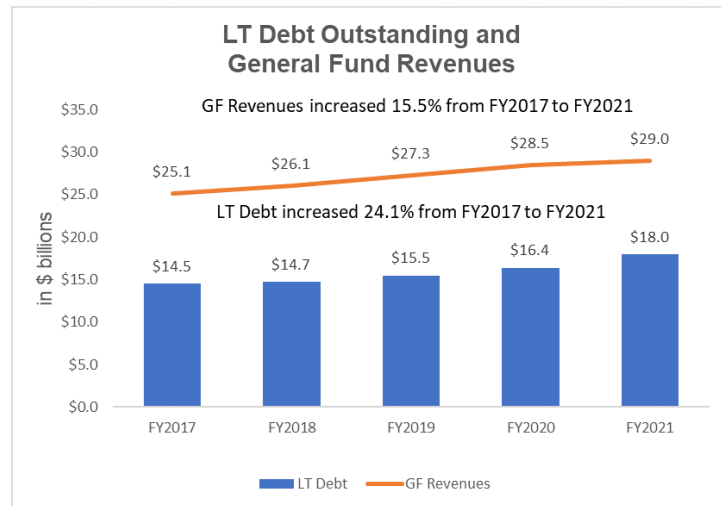
To access IGRs, LFOs and Bulletins, please visit this [webpage](#).

### **Additional Opioid Settlement Dollars Available to Cities and Towns Attorney General's Office**

The Attorney General's Office has reached opioid settlements with Teva, Allergan, Walgreens, Walmart and CVS. On February 9, 2023, Rubris, the National Opioid Settlement Implementation Administrator, emailed municipalities a package of information and materials. Municipalities must complete and return participation forms for each of the settlements on or before April 18, 2023 to receive abatement funds from these settlements. A municipality must fill out these forms even if it has already agreed to participate in settlements with Johnson & Johnson and Cardinal, AmerisourceBergen and McKesson.

Additional information about the settlements is available on the [AG's website](#) (including [estimated settlement payments](#) to participating municipalities and [answers to frequently asked questions](#)), or by emailing the Attorney General's Office at [MAOpioidSettlements@mass.gov](mailto:MAOpioidSettlements@mass.gov).

As shown below, statewide long-term debt outstanding since FY2017 has grown at a faster rate than general fund revenues.



For the 169 communities that increased their authorized debt by \$4.4 billion (51%) from FY2017 to FY2021, their total general fund revenues increased by only \$2.3 billion (16%).

### **Fiscal Stress from Debt Rising Faster than Receipts**

A municipality's general fund revenues are usually the primary source for repayment of debt service over the long term. To pay the cost of additional debt, cities and towns must maintain a sufficient, consistent, and dependable revenue stream to cover the cost. In some instances, municipalities have made a policy decision to have debt service become a larger share of the budget in recognition of capital backlogs. In the proper manner, this can be a prudent decision that helps a municipality undertake additional capital investment.

Cities and towns should regularly review their ability to afford debt based on standard policies that measure metrics such as debt service as a percent of budget, outstanding debt as a percent of assessed value and debt service per capita. Maintaining consistent levels of debt per adopted policies is a best practice that municipalities should follow.



## 2023 Housing Choice Communities Designation Application Now Open Department of Housing and Economic Development

The Department of Housing and Community Development is pleased to announce the opening of the 2023 Housing Choice Communities Designation application. The Housing Choice Initiative rewards municipalities that have produced certain rates or amounts of new housing units in the last five years and that adopted best practices related to housing production that will sustain a 21st century workforce and increase access to opportunity for Massachusetts residents. Communities that achieve the Housing Choice Community designation have exclusive access to apply for the [Housing Choice Grant Program](#) and receive bonus points or other considerations to [other participating Housing Choice programs](#).

Applications will be accepted until March 3, 2023 at 5pm. Details, application, and related materials can be found at <https://www.mass.gov/how-to/housing-choice-designation-application>.

## Community One Stop for Growth FY24 Expression of Interest Now Open Executive Office of Housing and Economic Development

The Executive Office of Housing and Economic Development is pleased to announce the opening of the FY24 Round of the Community One Stop for Growth with the launch of the Expression of Interest period.

The Expression of Interest (EOI) is an optional, but highly recommended, form that allows applicants to briefly describe their prospective project ideas to receive written feedback from EOHD and partner agencies prior to completing a Full Application(s).

The EOI period is open through March 17, 2023. Each organization may submit one (1) EOI form for the FY24 Round. Prospective applicants will be able to seek feedback on up to two project ideas.

For more information on the Expression of Interest and the FY24 Round of the One Stop, please visit [www.mass.gov/onestop](http://www.mass.gov/onestop).

## MBI Municipal Digital Equity Planning Program is Live

As previously noted, an alternative approach is a debt exclusion.

Many communities have excluded their debt service from the provisions of Prop 2½ allowing additional tax revenue to be raised to pay the debt service until the debt is retired. For FY2022, debt exclusions added \$629.8 million in additional tax levy authority to 287 cities and towns. A debt exclusion requires a two-thirds vote of the board of selectmen, or town or city council (with the mayor's approval if required by law) to be placed on a ballot. A majority vote of the electorate is required for approval.

## The Debt Limit

[G.L. c. 44, § 10](#) requires that debt authorized by cities and towns for certain capital purposes under primarily [G.L. c. 44, § 7](#) cannot in total exceed 5% of their most recent equalized valuation (EQV), or exceed 10% of the EQV if approved by the [Massachusetts Municipal Finance Oversight Board](#) (MFOB). [G.L. c. 44, § 8](#) authorizes debt outside the 5% limit for other capital purposes and [G.L. c. 70B](#) authorizes debt outside the limit provided the school project has been approved by the [Massachusetts School Building Authority](#). EQVs are determined biennially by the DLS Bureau of Local Assessment and statistically represent total assessed property values at 100% of full and fair cash value (FFCV). They are considered a preferred proxy to FFCV as a measure of community wealth.

## Fiscal Stress from Approaching or Reaching the Debt Limit

Fiscal stress appears when the 5% of EQV debt authorization limit is being approached (between 4% and 5% of EQV) or has been reached and additional infrastructure repairs or capital assets continue in demand. Fiscal stress may also appear if a school building project does not receive MSBA reimbursement approval. In that case, not only is the full cost of the project inside the 5% of EQV debt limit, but it also means the community must fund 100% of the project, which could place stress on the operating budget. From FY2017 to FY2021, although total debt for several communities exceeded 5% of EQV, their authorizations included amounts inside and outside the debt limit. None exceeded their authorization limit.

The Massachusetts Broadband Institute (MBI) is accepting applications for the [Municipal Digital Equity Planning Program](#)!

The ability to engage in digital equity planning activities will be a critical step for municipal leaders and staff to build a broad understanding of how internet access, or lack thereof, affects residents of their community, and to develop actionable solutions to bridge the digital divide.

Specifically, the Municipal Digital Equity Planning activities will support municipalities in:

- Decision-making and investments related to services and infrastructure that will increase access, adoption, and usage of the internet for the populations most impacted by the COVID-19 pandemic.
- Preparing to submit grant proposals to existing or forthcoming state or federal opportunities related to solving the digital divide.

Municipalities participating in this program will receive expert advisement from a network of prequalified consultants identified by the MBI.

[Click here to find full program details, eligibility requirements, and apply!](#) For questions or additional information, please reach out via email at [eichen@masstech.org](mailto:eichen@masstech.org).

### **Latest Issue of *Buy the Way* Now Available**

Don't miss [Issue #19 of \*Buy the Way\*](#), the official magazine of the Operational Services Division (OSD).

[Click here](#) to get news and updates from OSD.

### **Pandemic Flexibility Provisions Extended**

On July 16th, 2022, Ch. 107 of the Acts of 2022 was signed into law, extending certain pandemic-related policy measures. This bill authorized the continuation of remote meetings and public access under the Open Meeting Law and other remote meeting provisions (including for Massachusetts nonprofit corporations and Massachusetts public companies) until March 31, 2023. [Click here to view the law.](#)

For additional related information and resources, please see the [DLS](#)

## **Recommendations**

Financial advisors, bond or local counsel can assist the local treasurer decide the proper borrowing citation. G.L. c. 44, § 8 currently includes 24 clauses with purposes a city or town may authorize borrowing above the 5% debt limit. If your community cannot receive MSBA reimbursement approval, be sure that the cost of the project is transparent to the taxpayers and is still affordable.

Subject to MFOB approval, a city or town may authorize debt otherwise subject to the 5% of EQV limit up to 10% of EQV. If needed, contact the Public Finance section of the Bureau of Accounts or the Municipal Finance Oversight Board in the Office of the State Auditor for more details.

## **Using Dashboard Metrics**

DLS Dashboard [Categories 5](#) and [6](#) include data and metrics that allow communities to compare themselves to neighboring communities either contiguous to or however alike to themselves. Municipal analysts and investors in municipal debt review multiple measurements in an audit report, Comprehensive Annual Financial Report or CAFR, or bond prospectus to identify trends in community wealth and debt burden. Reviewing multiple measurements is recommended because one single measure may not provide an accurate depiction.

Below are common measurements that can be found in Dashboard Categories 5 and 6 and from where the data is received.

### **Debt as a % of Property Value**

This ratio measures community wealth by comparing long-term debt outstanding from the municipal year-end report, the Schedule A, to the EQV.

### **Debt Per Capita**

[COVID-19 Resources and Guidance for Municipal Officials page.](#)

## DLS Links:

[COVID-19 Resources and Guidance for Municipal Officials](#)

[Events & Training Calendar](#)

[Municipal Finance Training and Resource Center](#)

[Local Officials Directory](#)

[Municipal Databank](#)

[Informational Guideline Releases \(IGRs\)](#)

[Bulletins](#)

[Tools and Financial Calculators](#)



This ratio measures debt burden by comparing long-term debt outstanding to the United States Census Bureau's community population total determined either by decennial count or an interim year estimation. Specific reports may apply local census data obtained for street listings and voting purposes. For clarification, ratios using a population total should footnote which population total is being used. Although debt per capita captures the debt burden per resident, it does not capture the affordability of the debt.

### Debt Per Capita as % of Personal Income Per Capita

This ratio incorporates an affordability of debt component (personal income per capita) into an assessment of community wealth (debt per capita). It compares the relationship between long-term debt outstanding to personal Income reported to the Massachusetts Department of Revenue on annual income tax returns. The Government Accounting Standards Board has described the personal income component as a most appropriate base to develop a ratio of total debt.

### Conclusion

Municipal debt is an important tool for city and town governments to finance the purchase of expensive capital assets and to construct and maintain municipally owned infrastructure. However, debt cannot become overburdensome to either the community's property tax paying population or to the budget. Capital purchasing and/or improvements should ideally be planned with its priorities analyzed and reviewed by a capital planning committee seeking to coordinate community planning with debt affordability and aiming to present its recommendations to municipal leaders and to the public.

For more information and assistance, contact the DLS [Financial Management Resource Bureau](#) for capital budgeting and planning guidance and the [State House Notes Program](#) of the Bureau of Accounts for further borrowing guidance.



# ***Ask DLS: Collection Procedures for Certain Unpaid Municipal Violation Fines***

This month's *Ask DLS* features frequently asked questions concerning [G.L. c. 40U, §§ 1-17](#), which allows for the assessment of certain municipal bylaw and ordinance fines and the use of the tax title and real estate tax commitment process as collection methods for any unpaid fines. Please let us know if you have other areas of interest or send a question to [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us). We would like to hear from you.

## **Are municipalities allowed to place liens on property for unpaid fines relative to certain bylaw and ordinance violations?**

Yes. [G.L. c. 40U, §§ 1-17](#) is a local option statute passed in 2010 that, if accepted, allows municipalities to enforce fines imposed for violations of municipal housing, sanitary or snow and ice removal requirements. It was loosely based upon special legislation approved for the City of Somerville. After acceptance of the statute, a city or town must adopt procedures for the payment of fines and appoint a municipal hearing officer to hear appeals of any fines imposed. While municipalities may also utilize the non-criminal disposition procedures under [G.L. c. 40, § 21D](#) for the fines, [G.L. c. 40U](#) is unique in that it allows for collection of unpaid fines through the placement of liens on property and commitment of the real estate tax. [G.L. c. 40U](#) is the only state statute that allows for collection of municipal fines through the real estate tax commitment process, though a few communities have obtained special legislation to do so.

## **How may a city or town vote to accept G.L. c. 40U?**

Acceptance is by vote of the community's legislative body, subject to charter. [G.L. c. 4, § 4](#).

## **Which types of fines may be imposed pursuant to G.L. c. 40U?**

While municipalities may adopt various local procedures, [G.L. c. 40U, § 1](#) allows municipalities to enforce fines for “a violation of a rule, regulation, order, ordinance or by-law related to the use of property for short-term rental use or regulating a housing, sanitary or municipal snow and ice removal requirement.” [G.L. c. 40U, § 5](#) allows municipalities to adopt ordinances and bylaws providing for the removal of snow and ice from sidewalks within portions of the municipality as they consider expedient by the owner of land abutting such sidewalks. Such ordinances and bylaws shall affix penalties for violations in an amount not to exceed \$200 per violation. The \$200 fine cap differs from the fine cap for municipal non-criminal disposition violations under [G.L. c. 40, § 21D](#), which provides for maximum municipal fines of \$300 per violation.

Housing and sanitary code violations outlined in [G.L. c. 40U](#) presumably could include those covered under [G.L. c. 111, § 125](#) (nuisance removal); [G.L. c. 111, § 127B](#) (unsanitary building remediation); [G.L. c. 139, § 3A](#) (remediation of unsafe structures); [G.L. c. 143, § 9](#) (unsafe building demolition); and [G.L. c. 148, § 5](#) (fire hazard remediation).

#### **What are the procedures that municipalities must adopt to implement G.L. c. 40U?**

A municipality that adopts [G.L. c. 40U](#) must adopt procedures for the payment of fines, may utilize the non-criminal disposition procedure for collection of fine violations, as provided in [G.L. c. 40, § 21D](#), and shall determine which violations shall be included, the fine amounts and enforcement personnel for each violation. In order to enforce snow and ice removal violations through [G.L. c. 40U](#), municipalities must pass an ordinance or bylaws outlining the time and manner of removal and penalties, not to exceed \$200 for each violation. For all violations, the statute sets out certain standards for violation notices, fine amounts and appeals.

#### **What is the appeal mechanism for those issued G.L. c. 40U violation fines who wish to contest them?**

[G.L. c. 40U, § 6](#) provides that municipalities utilizing the [G.L. c. 40U](#)

procedure shall provide a localized appeal process for those aggrieved by violation notices through the appointment of a municipal hearing officer. Such hearing officer may be the same municipal hearing officer required by [G.L. c. 148A](#) designated to hear local appeals of violations of the State Building Code, [780 CMR](#), or the State Fire Code, [527 CMR](#). Pursuant to [G.L. c. 148A, § 5](#), the stipend for the municipal hearing officer shall be not less than \$2,500 annually. Persons further contesting determinations of the municipal hearing officer may appeal, within ten days of receipt of the municipal hearing officer's determination, to the district court, housing court or other court of competent jurisdiction, pursuant to [G.L. c. 40, § 21D](#). By contrast, if violations are issued pursuant to [G.L. c. 40, § 21D](#), appeals of violations are made directly to the district court, housing court or other court of competent jurisdiction.

**What happens if a person receiving a G.L. c. 40U violation fails to timely request an appeal, or fails to pay the violation within the prescribed time?**

If a fine remains unpaid for 21 days and no hearing has been requested, after the municipality had sent a notice letter to the property owner, with a processing fee of not more than \$10, and said owner has not paid the fine within 30 days after receipt of the letter, the fine and additional penalties and interest may be attached, and they may become an additional assessment on the property owner's tax bill as discussed below. If it is liened and remains unpaid, the property can be taken into tax title. All fines, interest, costs, and penalties collected under [G.L. c. 40U](#) belong to the general fund, pursuant to [G.L. c. 44, § 53](#). A municipality does have the option of making an unpaid fine, and any interest and costs that accrue, a lien on the property. Liens for [G.L. c. 40U](#) fines arise upon recording a lien statement with the county registry of deeds for each parcel. All recording costs are the responsibility of the property owner. [G.L. c. 40U, §12](#).

Pursuant to [G.L. c. 40U, § 12](#), a municipality's decision on whether to place a lien on the property for [G.L. c. 40U](#) violations may involve the total number of fines issued to a property owner, and the amount of the violations, including costs and interest, owed.

**Is there a specific form for commitment of unpaid G.L. c. 40U violation fines to real estate tax bills, in accordance with G.L. c. 40U, § 12?**

The Commissioner of Revenue has not approved a specific form to do so, but DLS has advised that municipalities may utilize the form used for municipal charges liens, pursuant to [G.L. c. 40, § 58](#). The liens would be created by a recorded statement with the county registry of deeds and discharged by a recorded certificate from the tax collector.

**May revenues derived from G.L. c. 40U fines be dedicated to a special revenue account or to a stabilization fund?**

It depends. Pursuant to [G.L. c. 44, § 53](#), payments for [G.L. c. 40U](#) fines are collected in the same manner as real estate tax collections, with payments credited to the general fund. Such revenues may not be accounted for in special revenue accounts, absent an appropriation. With respect to dedication of receipts to a stabilization fund, pursuant to [G.L. c. 40, § 5B](#), a city or town that has accepted the fourth paragraph of [G.L. c. 40, § 5B](#) may dedicate [G.L. c. 40U](#) revenues that have not otherwise been added to the property owner's tax bill to a stabilization fund, as the revenues are not reserved by law to a particular purpose, if all other procedural requirements are met.

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