

Division of Local Mandates

Durable Equipment Cost Certification Form

DLM defines “**durable** equipment” as equipment with a useful life or length of lease/rental that is anticipated to exceed or that exceeds the applicable early voting period (e.g., printers, ballot envelope openers, storage materials.) Office equipment that can also be used for non-early voting services or voting equipment that can also be used for Election Day voting may or may not pass the test, depending on whether such equipment was purchased **directly** and **primarily** for early voting.

Please note that the estimated percentage use of the item of durable equipment over such equipment's useful life or length of lease/rental pertaining specifically to early voting will be the basis of the expense amount certified by DLM. Further, please note that expenses resulting from a municipality's decision to incur a discretionary durable equipment expense will not be certified (e.g., ongoing maintenance or repair costs, or software upgrades, or other upgrades of durable equipment). Such expenses are not **directly** incurred for the purpose of early voting; they are factors in the municipality's decision-making process and consequences of an intervening decision by the municipality to incur one particular discretionary expense over another.

Durable equipment purchases/leases/rentals will be considered for certification if incurred after the effective date of the Early Voting Law (June 22, 2022). For durable equipment expenses incurred between June 22, 2022, and June 30, 2024, that have not previously been submitted and have a remaining useful life beyond June 30, 2024, costs must be submitted for the Fall 2024 state election cost certification survey to be eligible for certification. For durable equipment expenses incurred after June 30, 2024, that have not previously been submitted, costs must be submitted in the cost certification survey directly following the purchase/lease/rental to be eligible for certification.

For additional information regarding durable equipment, please visit our [early voting cost certification FAQs](#).

Certification Test for Durable Equipment Expenses

If the answer to ALL of the following three inquiries is yes, please complete this form. You will need to complete one form for each piece of durable equipment over \$500.

1) Was the durable equipment expense incurred for the **primary** purpose of / **primarily** for early voting? (Incurred expense is more to implement early voting than for any other purpose; in other words, *more than 50% of the use of the equipment* will be attributable to early voting over the equipment's useful life or length of lease/rental)

2) Was the durable equipment expense for the **direct** purpose of / **directly** for or due to early voting? (In other words, the expense *would not have been incurred but for early voting*)

3) Was the durable equipment expense **actually** incurred / an **actual** expense of the municipality for early voting? (Expense is not speculative; rather, it was incurred in anticipation of or during the applicable early voting period, or, if incurred on or after Election Day, is exclusively attributable to early voting, for which an ascertainable payment has been or will be made)

ALL APPLICABLE QUESTIONS ARE REQUIRED.

Municipality: _____

Election Type:

- ☐ Fall 2024 State Elections
- ☐ FY 2025 Local Elections

Equipment Make: _____

Equipment Model: _____

Equipment Serial #: _____

Description of equipment:

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Is this expense for a ballot drop box?

- ☐ Yes
- ☐ No

If yes...

Will this be your municipality's first drop box, or a replacement of your municipality's first drop box if necessary due to damage or other circumstance rendering your municipality's first drop box unusable?

- ☐ First ballot drop box
- ☐ Replacement ballot drop box

Was this a purchase, lease, or rental?

- ☐ Purchase
- ☐ Lease
- ☐ Rental

Date of purchase/lease/rental: _____

If purchased, what is the equipment's anticipated useful life (# of months)? _____

If leased, how long was the lease for? _____

If rented, how long was the rental period? _____

Incurred Expense (Excludes extended warranties, service or maintenance fees, finance charges, and other indirect costs): _____

Anticipated % of the use of the equipment attributable to early voting over the equipment's useful life (or length of lease/rental) in relation to general office use for other tasks: _____

If you purchased, leased, or rented the equipment, please upload here: _____

If you have questions about any part of this form, please contact the Division of Local Mandates:

Email: DLM.CostCertification@massauditor.gov

Phone: (617) 727-0980

Certification Clause

We hereby certify that we have read this form in its entirety, and further certify that the information provided herein for the city or town named below is true and accurate to the best of our knowledge, information, and belief; submitted expenses have been actually incurred, would not have been incurred but for early voting, and have been incurred more to implement early voting than for any other purpose (more than 50% is attributable to early voting); and supporting documentation will be provided if requested.

We further certify that our typed names below constitute our electronic signatures, being the legal equivalent of our traditional inked signatures.

Each person must enter their own electronic signature in this form.

Municipality _____

City/Town Administrator e-Signature _____

City/Town Administrator Email _____

City/Town Administrator Phone Number _____

Municipal Election Official e-Signature _____

Election Official Email _____

Election Official Phone Number _____

Date _____