DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

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LEGAL INDEX FOR MUNICIPAL OFFICERS

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INTRODUCTION

The goal of this Legal Index is to provide an organized reference tool to assist municipal officers and counsel in conducting research and dispensing information and advice. Informational Guideline Releases (IGRs), Bulletins and related opinions and advisories can be found on the Division of Local Service (DLS) website and via Gateway in the DLSLAW Library.

CITATION KEY

Mass. Const. - Massachusetts State Constitution Part (Pt.), Article (Art.) or Amendment (Amend.)

59:5(3) – Massachusetts General Laws (Chapter 59, Section 5, Clause 3)

St. 2008, c. 310, § 2 – Session Law (Chapter 310, Section 2 of the Acts of 2008)

830 CMR 58.3.1 – Section 58.3.1 of Title 830 of the Code of Massachusetts Regulations

Op. Atty. Gen. – Opinion of the Attorney General

18 USC § 2721 – Section 2721 of Title 18 of the United States Code

Bulletin 2009-07B – DLS Bulletin 2009 (Calendar Year) - 07B (No.)

IGR 2010-101 – DLS Informational Guideline Release 2010 (Calendar Year) - 101 (No.)

OP 2006-46 - DLS Advisory Opinion No. 2006 (Calendar Year) - 46 (File No.)

ABBREVIATIONS

ATB - Appellate Tax Board

BLA - Bureau of Local Assessment

BMFL – Bureau of Municipal Finance Law

BOA - Bureau of Accounts

Commissioner – Commissioner of Revenue

DEP - Department of Environmental Protection

DESE - Department of Elementary and Secondary Education (formerly Department of Education)

Director – Director of Accounts

DLS - Division of Local Services

DOR - Department of Revenue

EQV - Equalized Valuation

MDM/TAB - Municipal Data Management/Technical Assistance Bureau

PILOT - Payment in Lieu of Tax

RMV – Registry of Motor Vehicles

STF - State Tax Form

TIF - Tax Increment Financing

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- On assessors at ATB if assessment increased within 2 years after fair cash value determined by ATB: 58A:12A
- On taxpayer at ATB if 58A:12A does not apply: Beal v. Board of Assessors, 389 Mass. 648 (1983)

Burial Permit Fees: See Silva v. City of Attleboro, 454 Mass. 165 (2009)(burial permit charges were valid, regulatory fees, not taxes because city was required to issue burial permits and was authorized to defray expenses by charging reasonable fees).

Business Certificates: 110:5(filing required with municipal clerk for business name other than real name of person/entity conducting business)

Business Improvement Districts (BIDs): 40O

Bylaw Validation: 40:32

Cable TV

- Fees payable to municipality:166A:9
- License required from municipality: 166A:3-6
- Cable television public access enterprise fund: 44:53F ½; See IGR 2016-102
- PEG Access and Cable Related Fund: 44:53F ¾; See IGR 2016-102

Capital Outlay Exclusion: 59:21C(i½); See also Proposition 2½

Capital Planning Committee (town): 41:106B (must be established by vote at annual town meeting)

Celebrations

- Anniversary revolving fund, appropriations and expenditures: 44:53I
- Appropriations for holiday celebrations (city): 40:9

Cemeteries

- Board of cemetery commissioners: 114:22, 27
- Borrowing for: 44:7(8), (20)
- Conveyance and recording of cemetery lots: 114:24
- Owned by religious non-profit: 59:5(12) (tax exempt)
- Perpetual care funds: 114:25 (expended by cemetery commissioners)
- Sale of cemetery lots: 114:25 (receipts reserved for appropriation fund)

Central Valuation: 59:38A (pipelines); 59:39 (telephone and telegraph)

Certificate of Municipal Lien: 60:23; 60:23A and 60:23B (local acceptance fee provisions)

Certification

- Availability of funds for public construction contracts: 44:31C
- Subsequent taxes to tax title account: 60:61

Certiorari: 249:4 (civil action to correct errors not otherwise reviewable)

Chapterlands

- Agricultural/horticultural land classification program: 61A
- Forest land classification program: 61
- Recreational land classification program: 61B

Charter: 43B:20 of Home Rule Procedures Act ("The provisions of any charter ... adopted pursuant to the provisions of this chapter shall be deemed consistent with the provisions of any law relating to the structure of city and town government, the creation of local offices, ... and the distribution of powers, duties and responsibilities among local offices.")

Charter Commission: 43B:8

Charter School: 71:89 (exempt from property taxation as an instrumentality of the Commonwealth)

Charities/Charitable Organizations

- Application for exemption under 59:5(3): STF 1-B-3 (required in initial year)
- Appeals: 59:5B (When a charitable exemption under 59:5(3) is denied, the owner may: (1) apply for an abatement under 59:59; or (2) appeal directly to the ATB under 59:5B. Trustees of Reservation v. Board of Assessors of Windsor, 14 Mass. App. Tax Bd. Rep. 22, 26 (Docket No. 159046, Dec. 2, 1991)(in enacting 59:5B, the "Legislature authorized appeals for denials of charitable exemptions without compliance with the jurisdictional requirements imposed on appeals brought under G.L. c. 59, §§64 and 65.").
- Exemption: 59:5(3)
- Form of list (annual return): 59:5(3)(b); 59:29; See STF 3ABC (failure to file bars exemption
- Partial exemption: See Assessors of Worcester v. Knights of Columbus, 329 Mass. 532 (1952).
- Qualification date: 59:5, first paragraph (eligibility criteria must be met as of July 1)
- Water/Sewer charges: 40:42C; 83:16C; Winthrop v. Winthrop Housing Authority, 27 Mass. App. Ct. 645 (1989) (housing authority not exempt from paying sewer use charges).

Checks, insufficient funds: 44:69; 60:57A; 90:33

Cherry Sheet Distribution and Assessment: 59:20A

Child Care Facilities: 59:3F (classified residential); 40A:3 and 40A:9C (zoning)

Church: 59:5(10), (11) (exemption)

City Budgets: 44:32

City Charters: 43

City Collector: 41:38A

Civil Service: 31

Classifications of Property

- Class definitions: 59:2A
- Classification hearings: 40:56
- Dwelling: 59:2A (facilities designed and used for living, sleeping, cooking and eating on a non-transient basis)
- Maximum shift: 58:1A; 40:56
- Newspaper notice of date, time and place of annual hearing: See Annual BLA IGR
- Percentage shift: 40:56
- Quinquennial certification of assessments (prerequisite to): 40:56; 59:2A

Clerical Error

- Abatement of paid taxes under 58:8: See IGR 1992-206, Section II-C.
- Omitted property: 59:75; See IGR 2017-10
- Revision of valuation or classification: 59:76; See IGR 2017-10

Clerks

- Administer oaths of office: 41:15
- Bond requirements: 41:13; 41:13A
- Certification of appropriations: 41:15A
- City and town clerks: 41:12-19K
- Index of business certificates: 110:5
- Warrant approval during absence of selectmen: 41:56

Closing the Books/Fiscal Year: 44:56 (towns); 44:56A (cities)

Collaborative, Educational or School: 40:4E; 603 CMR 50.00

Collection Agency: 60:2B (tax collector agreements with)

Collection Priorities: 60:3E (partial payments before tax taking); 60:43 (proceeds received from redemption of tax title account or sale of property after foreclosure of rights of redemption)

Collection Remedies

- Automatic lien: 83:16A (sewer); 40:42A (water); 40:58 (municipal charges) 44:28C(f) (solid waste disposal facilities or services); 60:37 (property tax); 164:58B (municipal light); See also Liens
- Assignment of tax receivables: 60:2C; See IGR 2005-208
- Assignment of tax titles: 60:52; See IGR 2005-208
- Civil suit: 60:35 (must be commenced within 6 years of the date the account is due and payable)
- Collection services agency: 60:2B
- Distress or seizure: 60:24
- Fines (municipal housing, sanitary, snow and ice removal): 40U
- Foreclosure process: 60:37-77C
- License/permit denial, revocation, or suspension: 40:57 (local option statute)
- "Marking" drivers' licenses/vehicle registrations: 60A:2A; 90:5 (registrations)
- Shut-off sewer connection: 83:16B
- Shut-off water: 40:42B
- Withhold or "set-off" payments owed by municipality: 60:93

Collective Bargaining

- Agreements, legislative body appropriation: 150E:7(b)
- Bargaining unit: 150E:3
- Definition of public employee: 150E:1
- Duty to bargain: 150E:6
- Evergreen clauses: 150E:7(a)
- Joint Labor Management Committee (JLMC): St. 1987, c. 589, § 1
- Labor relations commission: 150E:1
- Unfair labor practice: 150E:10

Collective Purchasing: 7:22B

Collector

- Account to treasurer: 60:2
- Bond: 60:13; 59:53
- Collection agency: 60:2B
- Commitment of tax list to: 59:53
- District taxes: 59:21
- Fees: 60:15
- Penalty for failure to exhibit books/pay over money: 60:102
- Removal: 41:39B (Commissioner may petition superior court)
- Office hours: See Office hours
- Tax collector: 41:38A
- Turnover: 60:2
- Waiver of interest and charges: 60:15 ($15.00 or less)
- Warrant to: 59:55-56

Commissioners of Trust Funds: 41:45-47

Commitment List: 59:53-54

Community Preservation Act (CPA)

- Acceptance: 44B:3

- Acquisition of artificial turf for athletic fields prohibited: 44B:5(b)(2)
- Acquisition of real property interest: 44B:5(b)(2); 44B:5(e), 44B:5(f), 44B:12
- Alternative municipal funding: 44B:3(b½)
- Administrative and operating expenses: 44B:6
- Annual income definition: 44B:2
- Borrowing: 44B:11
- Community/low income housing definition: 44B:2
- Community preservation fund: 44B:2; 44B:6-7; 44B:15(c)
- Community preservation committee: 44B:2; 44B:5
- Definitions: 44B:2
- Exemptions: 44B:3; See Form CP-4; OP 2006-22; amendment of: 44B:16(a)
- Fund revenues: 44B:7; 44B:15(c) Historic resources definition: 44B:2
- Implementation expenses: 44B:6; See OP 2006-371
- Implementation guidelines: See IGR 2000-209 (as amended)
- Open space definition: 44B:2
- Permanent deed restriction: 44B:12
- Preservation definition: 44B:2
- Recreational use definition: 44B:2
- Rehabilitation definition: 44B:2
- Revocation: 44B:16(b)
- State matching funds: 44B:9; See IGR 2000-209 (as amended)
- Surcharge: 44B:3; 44B:4; amendment of:44B:16(a)
- Tax billing software / outside vendor costs, first year: 44B:6
- Ten percent minimum spending requirement: 44B:6

Community School Programs Revolving Fund: 71:71C; 71:71E

Compensating Balance Agreements: 44:53F

Compensation/Classification of Municipal Officers/Employees: 41:108-108A; 41:41

Condominiums: 183A; 183A:14 (taxes, betterments, water, sewer and other charges)

Conduct of Public Officials: 268A:17-23, 24-29 (municipal officials)

Conduct of Tax Sale: 60:43

Confidential Attorney-Client Communications: See Attorney-Client Privilege and Public Records

Confidentiality of information re law enforcement personnel: 66:10(d); See Law Enforcement Personnel – Disclosure of Names

Conflict of Interest: 268A (State Ethics Commission is responsible for the interpretation and enforcement of the Conflict of Interest Law); See generally DLS Course 101 Handbook, Chapter 1, Section 2.0

Conservation Commission

- Establishment; powers and duties: 40:8C
- Conservation fund: 40:8C; See Op. Atty. Gen., December 12, 1969 (city or town may appropriate to fund, and monies may be spent by the conservation commission for

any purpose authorized, which would include the purchase of conservation lands; the commission may use monies in the fund, appropriations or proceeds from borrowings for conservation acquisitions generally, to purchase such lands without town meeting approval for each individual parcel, unless the land is acquired by eminent domain).
- Outside consultants' revolving fund: 44:53G; See IGR 2017-14
- Wetland protection fund/notice of intent filing fees: 131:40; See IGR 1998-101 (fees may be spent without appropriation)

Conservation Restriction (assessment as separate parcel): 59:11; See also Assessment Unit

Conservation Restriction Removal (Public Land): Mass. Const. Amend. Art. 97 (any non-Art. 97 use requires 2/3 vote of each branch of legislature)
- Release of Conservation Restriction: 184:32

Constables, generally: 41:91-95B
- Warrant to collect taxes if no collector: 41:39

Consultants (Revolving Fund to Pay Outside): 44:53G; See IGR 2017-14

Consumer Price Index Increase (Clause 17s and 41s exemptions, land of low value foreclosures): See Annual BMFL IGR

Contiguous Land
- Agricultural land: 61A:4; 61A:5
- Forest land: 61:1
- Generally: See DLS Course 101 Handbook, Chapter 1, Section 7.3.2

Contingent Appropriations (towns only): 59:21C(m); See also Proposition 2½

Continuance of Municipal Lien: See Statement to Continue Lien

Continuing appropriation budgets (cities only – up to three months): 44:32

Contracts
- Authority to make: 40:4
- Construction: 44:31C (certification of sufficient appropriation)
- Construction of buildings: 149:44A-44J
- Custody: 41:57 (in towns, accountant has custody); 41:17 (in city, contracts filed with clerk and auditor)
- Employment: 41:108N; 41:108O
- Goods and services: 30B
- Public contracts (cities): 43:29
- Public works contracts - construction and materials: 30:39M
- School transportation: 71:7A
- Term of contract, cancellation of contract when no appropriation for subsequent fiscal year: 30B:12

Conversion (land use): 61:8 (forest land); 61A:14 (agricultural land); 61B:9 (recreational land)

Conveyance Tax: 61:6 (forest land); 61A:12 (agricultural land); 61B:7 (recreational land)

Cooperative Members: 59:5(55) (local option that permits communities to treat coop tenants as owners for personal exemption purposes); See Bulletin 2004-03B

Corporations, Businesses, Partnerships

- Doing business under other name, filing with municipal clerk: 110:5

Corporations Book: 58:2

Counties

- County commissioner elections (vacancy): 54:144
- Deed Excise Fund: 64D:11-12
- Payment of expenses: 35:11
- Register of deeds elections (vacancy): 54:143-143A
- Statement authorizing payment: 35:14
- Tax assessment: 35:30; 59:20A (Proposition 2½ assessment limit)
- Taxpayer enforcement provision: 35:35
- Treasurer's authority over disbursement of funds: 35:10
- Treasurer elections (vacancy): 54:143

Court Judgments: 44:31 (payment without appropriation); 59:23 (raise unfunded judgments in tax rate); See also Judgments

Credit Cards

- Golf fees: 40:5F
- Payment of tax bills and other municipal charges: 140D:28A (Policy regarding acceptance of credit cards in payment of municipal charges should ensure receipt of payment in full of taxes and regulatory fees (where full payment required); consultation with municipal counsel is advised)

Credit Union Deductions: 41:41B-C

Cutting Plan (forest land): 61:1 (definition)

Day Care Centers: See Childcare Facilities

Day Care/Extended School Programs Revolving Fund: 71:26A-D

Debt Exclusion: 59:21C(k); See also Proposition 2½

Debt Payment: 44:19; Demand notes, level debt service, final payments; See IGR 2017-21

Debt and Interest: 59:23 (raise in tax levy)

Decedent: See Probate

Deeds: 36:24B (assessors may make request in writing for Register of Deeds to furnish them with copies of recorded and registered instruments that affect title)

Deeds Excise Stamps: 64D; related statute St. 1969, c. 546, § 23 (surcharge)

Deed in Lieu of Foreclosure: 60:77C; See IGR 2002-206

Deemed Denied: 59:63-65 (abatement applications)

Deferral

- Betterment: 80:13B (local option)
- Forms: STF 99, 99-1, 97, and 97-1 (application and deferral agreement)
- Lien statement: STF 97-2/99-2
- National Guard and Reservists on active duty: 59:5L
- Release of lien: STF 97-4/99-4
- Sewer use 83:16G (adapt tax deferral form)
- Tax: 59:5(41A)(senior); 59:5(18A)(hardship)
- Water charges 40:42J

Deferred Betterments: 80:13B

Deferred Compensation: 44:67-67A

Deficit Spending: 41:58; 44:31

- Snow and ice: 44:31D

Delinquent Municipal Charges

- Demolition charges: 111:125,127B; 139:3A; 143:9; 148:5
- Interest: 40:21E
- Municipal light charges: 164:58B-58F
- Sewer user charges: 83:16A-16F
- Solid waste/trash fees: 44:28C(f)
- Water user charges: 40:42A-42F

Demand: 60:16 (delinquent taxes or excises)

Demolition of Buildings

- Common nuisance: 139:3A
- Dangerous or abandoned structures: 143:9
- Dwellings unfit for human habitation: 111:127B
- Municipal light department authority to borrow for: 164A:11

Department (meaning of): Broadhurst v. City of Fall River, 278 Mass. 167 (1932)

Departmental Turnover of Funds: 44:53

Deputy Collectors: 60:92 (appointment by collector); See IGR 1990-219 (Section III)

Determination Date (for direct appeal by charity to ATB): 59:5B; See William B. Rice Eventide Home, Inc. v. Board of Assessors of Quincy, 69 Mass. App. Ct. 867 (2007)

DIF: See District Improvement Financing

Direct Deposit: 41:41B

Disability Plate/Placard: See Medical Affairs and Disabled Parking page on RMV website

Disabled Veterans: 59:5(22)(22A-22F) (real estate exemption); 60A:1 (motor vehicle excise exemption)

Disclaimer of Tax Title: 60:84 (issued by collector, not treasurer); See STF 366

Disclosure of Assessment Records: See Public Records and IGR 1988-211

Disclosure of Names - Law Enforcement Personnel: 66:10(d) (exempts home addresses and home telephone numbers referenced in records maintained by employers that specifically identify individuals as law enforcement personnel; generally does not apply to assessment records and tax bills); See Public Records Division page on Secretary of State's website (Supervisor of Public Records is responsible for interpreting and enforcing the public records laws); See Public Records

Discount on Tax Bills (local option): 59:58 (3% if fully paid by due date of first installment)

District

- Assessment: 59:20A
- Borrowing authority: 44:9
- Fire Districts - lease of real estate: 48:77A (10 yrs.)
- Gifts: 44:53A; 44:53A ½
- Officers: 41:113-123A
- Salary of assessor and collector: 41:108B
- Taxes: 59:21 (St. 1913, c. 688, § 5 repealed special acts for tax-levying districts that are inconsistent with general laws relating to taxation and assessment); See also 59:53 (separate list and warrant)

District Improvement Financing (DIF): 40Q

Division of Local Mandates: 11:6B; 29:27C; 64J:12 (mandates exception re: distribution aircraft fuel tax proceeds); 70:15 (mandates exception re: school funding)

Docks, Taxation: 59:5(2); 91:13 (License DEP)

Dog Regulation: 140:136A-174E

- City or town ordinances/by-laws: 140:173 – 174
- Issuance of licenses; disposition of fees: 140:147

Domicile: See DLS Course 101 Handbook, Chapter 7, Section 3.2.5; See OP 2007-33

Driver Privacy Protection Act: 18 USC § 2721

Due Date

- Abatement/exemption applications: 59:59 (Abatements – payment due date of actual tax bill; Personal exemptions - April 1 unless the actual tax bills for the fiscal year are mailed after January 1 then three months from the date the bills are mailed)
- Direct appeal to ATB, determination on charitable exemption (59:5B): See Determination Date
- Municipal Charges (bylaw): 40:21E
- Tax payments: 59:57 (semi-annual billing); 59:57C (semi-annual and quarterly billing with annual preliminary bills); If due date is day municipal offices are closed, See Bulletin 2015-05B

Early Payment: 60:3, 19 (allows assessors, by the preparation of special warrants, to authorize tax collectors to accept early payments of taxes); STF 64B

Economic Development and Industrial Corporation (EDIC): 121C:9 (exemption)

Education: 69-78; See Schools

Education Fund – Property Tax Bill Checkoff (local option): 60:3C

Effective Dates (new legislation): 4:1

- Constitutional provisions governing effective dates: See Mass. Const. Amend. Art. 48, Ref., Pt. 1, Pt. 2; Pt 3 (if an Emergency Preamble is attached to a bill, it will become effective immediately; otherwise the effective date is 90 days after Governor signs the bill); Governor can also allow a bill to become law by not signing it within 10 days when Legislature is in session; E.B. Horn Co. v Assessors of Boston 321 Mass 579 (1947)(statute which was subject to referendum, and which was approved on July 17, 1945, would under Mass. Const. Amend. Art. 48, Ref., Pt. 2, and under instant section, take effect upon October 15, 1945, 90 days after date of approval, provided that act was not rendered inoperative by referendum proceedings before its effective date).

Elderly

- Residential improvements to house senior: 59:5(50) (exemption); STF 97EH
- Senior work-off abatement: 59:5K

Elected to Appointed Position: 41:1B

Elections

- Biennial state elections: 54:62
- City elections: 54:50
- Duties of city or town clerks: 54:60
- Election officers: 54:11 (appointment in cities); 54:12 (appointment in towns); 54:22 (compensation of)
- Expenditures for political purposes: 55:22A
- Nomination papers: 53:10 (submitted to clerk); 53:7 (submitted to registrar of voters)
- Notice of calling of elections: 54:63
- Of officers: 41:1
- Town elections: 54:51

Electric Rates, Delinquent: 164:58B-58F

Electronic Tax Bills: 60:3A

Electronic Signature: 110G:7

Emergency

- Bids: 149:44A
- Borrow outside debt limit: 44:8(9) and 44:8(9A)
- Liability in excess of appropriation: 44:31
- Procurements: 30B:8
- Providing necessities: 40:19
- Snow and ice: 44:31D

Eminent Domain
- Acquired by corporation: 59:3B (taxed to corporation acquiring)
- Generally: 79
- Measure of damages: 79:12 (includes certain property taxes)
- Tax liens: 79:44A (collector entitled to be paid before payment of damages)

Employment Contracts
- Administrative assistant to the board of selectmen: 41:108N
- City manager/City auditor: 41:108N
- Classification of positions by by-law or ordinance: 41:108A
- Collective bargaining agreements: 150E
- Elected and appointed officers and employees: 41:108
- Executive secretary: 41:108N
- Fire chief: 41:108O
- Leave (holiday, vacation, sick): 40:21A
- Multi-year agreements allowed: 150E:7; 71:41; 41:108N; 41:108O
- Town manager/Town administrator: 41:108N
- Town accountants: 41:108N
- Police chief: 41:108O

Encumbrance: 44:56 and 56A (bills and salaries); 41:58 (department heads' notice of amounts to encumber); 71:40 (teachers' salaries)

End of Fiscal Year Accounting: 44:56; 44:56A

Energy Improvements
- Borrowing to fund revolving fund: 44:7(2)

Engineering Expenses: 44:7(21), (22) (may borrow as part of cost of construction)

Enterprise Funds: 44:53F½ (formerly 40:39K); See IGR 2008-101

Enterprise (Utility) Revenues See also Funds (enterprise)
- Electric light: 164:57
- Enterprise: 44:53F½
- Landfill/trash collection: 44:28C(f)
- Landfill closure reserve: 44:28C(f)
- Sewer: 83:16
- Water: 41:69B

Equalized Values (EQV): 58:9-10C

Equipment (departmental), borrowing for: 44:7(9); See Borrowing

Error in Name of Person Assessed: 60:21; 59:77; See Reassessment

Escheat (unclaimed money in hands of municipality): 200A; 200A:9A (local option); See Tailings

Escrow for taxes (mortgage): 183:61-62

E-Signature: See Electronic Signature

Estate: See Probate

Estimated Receipts: 44:53

Estimated Sewer Assessments: 83:15B; 83.15C; 83:15D

Estimated Tax: 59:23D (semi-annual); 59:57C (annual semi-annual and quarterly), See also Annual BMFL Tax Bill IGRs

Ethics: 268A (conduct of public officials)

Excess and Deficiency Funds (regional school district): 71:16B½

Excessive Assessments: 59:82

Excise Taxes

- Boats: 60B; See also Boats
- Farm animals: 59:8A; See Bulletin 2009-07B (local option not "to impose")
- Farm machinery and equipment: 59:8A; See Bulletin 2009-07B (local option not "to impose")
- Hotel/Motel: 64G:3A (local option); See Bulletin 2009-15B
- Meals: 64L:2(a) (local option); See Bulletin 2009-15B
- Motor vehicles: 60A; See also Motor Vehicle Excise
- Plastic covered greenhouses: 59:8A
- Room occupancy: 64G:3A (local option); See Bulletin 2009-15B

Executive Secretary to Selectmen: 41:23A

Exempt Properties List: 59:51; 59:86

Exemptions: See generally DLS Course 101 Handbook, Chapter 7

- Blind persons: 59:5(37) and 59:5(37A)
- Charitable organizations: 59:5(3) (includes motor vehicles owned by qualifying organizations)
- Corporate personal property: 59:5(16)
- Community preservation surcharge exemption(s) (local option): 44B:3
- Due date of application: 59:59; 60:3A (must appear on tax bill; April 1 unless the actual tax bills for the fiscal year are mailed after January 1 then three months from the date the bills are mailed.) If due date is day municipal offices are closed, See Bulletin 2015-05B
- Elderly: 59:5(41); 59:5(41A) (deferral) See IGR 2008-208; 59:5(41B); 59:5(41C)(local option exemption qualification and benefit increase); 59:5(41C½) (local option 5% average assessed value) See IGR 2017-12; 59:5(41D) (local option to increase whole estate and gross receipts amounts).
- Elderly, surviving spouses, minor children: 59:5(17); 59:5(17C); 59:5(17C½) and 59:5(17D) (local option exemption qualification increase); 59:5 (paragraph before cl. 56th - annual increase in exemption up to cost of living added by St.1995, c. 181, § 1); 59:5(17E) (local option to increase whole estate and gross receipts amounts)
- Fraternal organizations: 59:5 (7) (personal property exemption); 59:5(3) (may qualify in whole or part for real property exemption if meet charitable exemption criteria)

- Hardship: 59:5(18); See IGR 1988-233
- Life estates: Thayer v. Shorey, 287 Mass. 76 (1934) (life tenant is owner of property for property tax purposes, including exemptions)
- Middle Income Housing: 59:5(58)
- Military Reservists exemption (local option): 59:5(56); See Bulletin 2015-02B
- Motor vehicle excise exemptions: 60A:1; For individuals who lease vehicles: St. 2014, c. 165, §§ 91-94; See IGR 2015-211
- Multiple exemptions: Sylvester v. Assessors of Braintree 344 Mass 263 (1962)(where the Legislature intends to grant double exemption under the same clause, it expressly provides for such exemption; DeCenzo v. Assessors of Framingham 372 Mass 523 (1977) (co-owners are entitled to receive the exemption for which each qualifies where the exemptions are sought under different clauses); See DLS Course 101 Handbook, Chapter 7, Section 3.14 Multiple Exemptions
- Municipal water infrastructure investment fund exemption (local option): 40:39M; See IGR 2016-103
- Municipalities: Tax Collector of North Reading v. Reading, 366 Mass. 438 (1974); Board of Gas and Electric Commissioners of Middleborough v. Board of Assessors of Lakeville, 355 Mass. 387 (1969); Collector of Taxes of Milton v. Boston, 278 Mass. 274 (1932); Somerville v. Waltham, 170 Mass. 160 (1898)
- National Guard Members exemption (local option): 59:5(56); See Bulletin 2015-02B
- Optional Additional Real Estate Exemption: 59:5C ½; See IGR 2015-210
- Pollution control: 59:5(44) (for reduction or elimination of substances generated in commercial or industrial production or development process)
- Public property: 59:5(1) (United States),59:5(2) (Commonwealth)
- Qualification date: 59:5 first paragraph. (eligibility determined as of July 1)
- Religious organizations: 59:5(3), 59:5(10), 59:5(11)
- Residential: 59:5C; 59:5C¾ Senior Circuit Breaker Tax Credit Reduction (local option): 59:5(57); See Bulletin 2015-02B
- Senior tax work-off program: 59:5K; See IGR 2002-210
- Septic system owner exemption: 59:5(53)
- Small businesses: 59:5I; See also 151A:64 (re: confidentiality of reports on employers granted small business property tax exemptions)
- Small personal property accounts 59:5(54) (local option statute)
- Spouse of police officer or firefighter killed in the line of duty 59:5(42)
- Surviving minor children of police officer or firefighter killed in the line of duty 59:5(43)
- Trusts: Kirby v. Board of Assessors of Medford, 350 Mass. 386 (1966) (applicant who holds record legal interest and sufficient beneficial interest in a trust is the owner for exemption purposes of property that is part of the trust's assets); See IGR 1991-209
- Veterans: 59:5(22)(a) – (g); 59:5(22A) – (22F)
- Veterans' organizations: 59:5(5); 59:5(5A), 59:5(5B), 59:5(5C) (local option increase in exemption benefit)

Expedited Permitting: 43D

- Revolving Fund: 43D:6(b)

Expedited Tax Foreclosure Proceedings: 60:65; 60:69A; 60:81A; 60:81B

Facsimile Signatures: 41:18B (city clerk and assistant); 44:16A (bonds/notes); 71:16(a), (e) (regional school district); 107:45A (treasurer of public body check); 60:29 (collector); 44:24 (Director, state house notes**);** See also Electronic Signatures

Fair Cash Value

- Assessment standard: 59:38
- Penalty for false valuation: 41:30
- Recreational lands: 61B:2

Farm Excise: 59:8A (no tax if less than $10; board of selectmen may by ⅔ vote place a question on the ballot to "not impose" the farm animal excise); See Bulletin 2009-07B.

Farmland Valuation Advisory Commission (FVAC): 61A:11

Federal Deposit Insurance Corporation (FDIC): 12 USC § 1825 (municipality may not foreclose on tax title without FDIC's consent)

Federal Credit Union: 12 USC §§ 1752, 1768 (property owned by federal credit union is subject to local property tax)

Federal Grants: 44:53A

Federal Home Loan Mortgage Corporation (FHLM): 12 USC § 1452 (subjects FHLM property to taxation)

Fees

- Collection allowed to collector: 60:15; 60:55; to treasurer: 60:62; 60:65; 60:79
- Distinguished from taxes: Emerson College v. City of Boston, 391 Mass. 415 (1984)(proprietary fees)(such fees share common traits that distinguish them from taxes: (1) they are charged in exchange for a particular governmental service which benefits the party paying the fee in a manner "not shared by other members of society,"; (2) they are paid by choice, in that the party paying the fee has the option of not utilizing the governmental service and thereby avoiding the charge; and (3) the charges are collected not to raise revenues but to compensate the governmental entity providing the services for its expenses); See also Silva v City of Attleboro, 454 Mass. 165 (2009) (regulatory fees)
- Licenses, permits, work to be performed: 40:22F
- Landfill: 44:28C(f) (requires appropriation)
- Outside consultants: 44:53G (applicable only to fees imposed "by rules promulgated" under 40A:9 or 40A:12 (zoning), or under 40B:21 (zoning), under 41:81Q (subdivision control), 111:31 (public health), or by rules of a conservation commission under 40:8C, 131:40, or under a wetlands protection bylaw or ordinance)
- Transient Vendors: 101:5

Ferries: 60B:3 (exemption from excise)

Finance Committee: 39:16; 41:59-60

Finance Director: 43C:11

Fines

- Agricultural land: 61A:23 (evading taxation)

- Bad checks: 60:57A; 44:69
- Boats: 60B:4 (failure to pay excise)
- Collection (municipal housing, sanitary, snow and ice removal violations): 40U
- Conservation commission: 40:8C (land and water use)
- District/town treasurers: 44:60 (handling of notes)
- Expenditure of public funds: 44:62
- Highway: 90:20 (amount); 90C (procedure for motor vehicle offenses); 280:2 (pay-over to city/town)
- Motor vehicle/trailer: 60A:1 (false reports of theft)
- Open meetings: 30A:23 (violations)(Attorney General responsible for statewide enforcement)
- Parking: 90:20A, 90:20A½, 90:20C
- Snow and ice: 40:21 (removal and protection); 40U (collection)

Fire Chiefs, employment contracts: 41:108O

Fire District: 48:60-80; 48:77A (rental real estate)

Firearms Identification Card Fee: 140:129B(9A), (9B)

Firefighter, Call or Volunteer - payments following injury: 32:85H

Fiscal Year: 44:56 (towns); 44:56A (cities); 41:120 (districts)

Foreclosure of Tax Title

- Budgeting for costs of foreclosure: 60:50B
- Expedited procedures 60:65; 60:69A, 60:81B
- Land of low value foreclosure proceeds: 60:79 (surplus held for 5 years against possible claims by parties with interests in foreclosed parcel)
- Proceeds certified to free cash: 59:23
- Process/procedure: 60:53-55 (tax taking); 60:64-76A (foreclosure)

Forests/Forestry: See Chapterlands

Form of List: 59:29; 59:32 (details of personal property lists filed with assessors not public record); See STF 2

- Audit by assessors: 59:31A
- Estimate of value upon failure to submit: 59:36
- Estimate conclusive, when: 59:37
- Forfeiture of abatement right: 59:61

Forms (Commissioner's Approval): 58:3; 58:31; 60:105

Fraternal Organization: 59:5(7) (personal property exemption) (operates under the lodge system, or for the exclusive benefit of its members); 59:5(3) (may qualify in whole or part for real property exemption if meet charitable exemption criteria); See also Assessors of Worcester v. Knights of Columbus Religious, Educational, Charitable & Benevolent Association of Worcester, 329 Mass. 532 (1952)

Free Cash Certification: 59:23 (no appropriations from free cash after June 30th until new certification by Director); See IGR 1986-104

Free Public Library: See Libraries

Fuel Tax: 64E (no exemption from tax for municipalities)

Funds: 44:53 (general fund - revenue belongs to general fund unless statute or special act otherwise provides)

Funds (agency)

- Police outside detail: 44:53C; See also Funds (no appropriation needed/revolving)
- Sporting license receipts: 131:18
- Student activity agency account: 71:47; See also Funds (no appropriation needed/revolving)

Funds (appropriated special purpose)

- Compensated absences: 40:13D
- Conservation: 40:8C
- Overlay surplus (balances): 59:25
- Pension reserve: 40:5D
- Reserve (annual): 40:5A (cities); 40:6 (towns); 40:5C (districts)
- Stabilization: 40:5B; See IGR 2017-20
- Unemployment compensation: 40:5E

Funds (enterprise): 44:53F½; See IGR 2008-101, Enterprise Fund Manual

- Cable television public access: 44:53F ½; See IGR 2016-102
- Electric light receipts: 164:57
- Landfill/trash collection charges: 44:28C(f)
- Sewer receipts: 83:16
- Water receipts: 41:69B
- Water surplus: 41:60B

Funds (no appropriation needed/revolving)

- Adult continuing education: 71:71E
- Anniversary celebration: 44:53I (annual appropriation for 5 years preceding anniversary)
- Arts lottery council: 10:58
- Centennial celebration: 40:5H (annual appropriation for 5 years preceding centennial)
- Community schools programs: 71:71C
- Culinary arts programs: 71:17A
- Daycare/extended school programs: 71:26A-26D
- Departmental revolving fund: 44:53E½; See Bulletin 2017-01b
- Energy revolving loan fund: 44:53E¾
- Expedited permitting: 43D:6(b)
- Extended election polling hours: St. 1983, c. 503
- Foster care students - state reimbursements: 71:71F; 71:16D½ (regional school district)
- Insurance proceeds (fire/physical damage): 44:53 (up to $150,000)
- Law enforcement trust: 94C:47; See IGR 1990-209
- Lost school books/industrial arts supplies: 44:53
- METCO reimbursements: 76:12A
- Multi-community yard waste program: St. 1993, c. 179

- Non-resident students' tuition: 71:71F; 71:16D½ (regional school district)
- Outside consultants: 44:53G; See IGR 2017-14
- Parks and recreation fund: 44:53D
- Performance bond forfeitures: 41:81U (up to $100,000 by local option)
- Planning/Zoning/Health/Conservation outside consultants fund: 44:53G; See IGR 2017-14
- Police special detail: 44:53C; See also Funds (agency)
- Restitution for property damage: 44:53 (up to $150,000)
- School bus advertising receipts: St. 2002, c. 184, § 19
- School choice: 76:12B(o)
- School day care receipts: 71:26C
- School lunch: St. 1948, c. 548, § 3 (as amended)
- School rental receipts: 40:3 (surplus buildings and space); See IGR 2017-15
- Special education reserve fund: 40:13E
- Smart growth consultants: 40R:11(a) (outside consultants for application approving authority; fees set by smart growth zoning by-law or ordinance)
- State highway and water pollution funds: 44:53
- Student athletic and activities: 71:47
- Student activity agency: 71:47; See also Funds (agency)
- Surety deposit revolving fund: 44:53G½ ; See IGR 2017-16
- Tax title revolving fund: 60:15B; See IGR 2016-101
- Tuition for state wards: 76:12B
- Use of school property: 71:71E
- Vocational education programs: 74:14B
- Wetlands protection fund: 131:40; St. 1997, c. 43, § 218; St. 1998, c. 194, § 349; See IGR 1998-101

Funds (receipts reserved for appropriation)

- Ambulance receipts reserved: 40:5F
- Beach and pool receipts reserved: 40:5F
- Bicyclist traffic fines receipts reserved: 85:11E
- Building and fire code enforcement fines receipts reserved: 148A:5
- Civil motor vehicle registration fines receipts reserved: 90:3½(c)
- Golf course receipts reserved: 40:5F
- Landfill closure reserve: 44:28C(f)
- Municipal Water Infrastructure Investment Fund: 40:39M; See IGR 2016-103
- PEG Access and Cable Related Fund: 44:53F ¾; See IGR 2016-102
- Sale of cemetery lots: 114:15
- Sale of real estate: 44:63
- Spay and neuter deposits: 140:139A
- Skating rink receipts reserved: 40:5F
- Wastewater disposal receipts: 83:1G
- Waterways improvement fund: 60B:2(i); 60B:4; 40:5G
- Weight and measure fines receipts reserved: 98:29A

Funds (temporary) (expire at year's end)

- Enterprise fund retained earnings: 44:53F½ (must be certified by DOR)
- Free cash: 59:23 (must be certified by DOR)
- Overlay surplus: 59:25; See also Funds (appropriated special purpose)

- Reserve: 40:5A (cities); 40:6 (towns); 40:5C (districts)

Funds (trust)

- Affordable housing trust: 44:55C
- Cemetery perpetual care: 114:25
- Educational/Instructional materials: 71:20A
- Educational TV trust fund: 71:13H
- Law enforcement: See Funds (no appropriation needed/revolving)
- Local education: 60:3C
- Other post-employment benefits (OPEB) liability trust: 32B:20
- Scholarship: 60:3C
- Self-insurance health claims: 32B:3A; See also Funds (other special purpose)

Funds (other special purpose– held over from year-to-year)

- Ambulance, beach and pool, golf course, skating rink receipts reserved: 40:5F; See also Funds (receipts reserved for appropriation)
- Bond proceeds: 44:20
- Cemetery sale of lots fund: 114:15
- Cemetery perpetual care funds: 114:25
- Building and fire code enforcement fines: 148A:5; See also Funds (receipts reserved for appropriation)
- Building insurance: 40:13
- Bicyclist traffic fines: 85:11E; See also Funds (receipts reserved for appropriation)
- Commission on disabilities: 40:22G
- Community preservation: 44B:7
- Compensated absences fund: 40:13D; See also Funds (appropriated special purpose)
- Conservation fund: 40:8C; See also Funds (appropriated special purpose)
- Estimated sewer betterments: 83:15B; 83.15C; 83:15D
- Fingerprinting fees (local portion): 6:172B½
- Grants/gifts: 44:53A
- Insurance proceeds (fire/physical damage): 44:53 (up to $150,000); See also Funds (no appropriation needed/revolving)
- Local education fund: 60:3C
- Lost school books/industrial arts supplies: 44:53; See also Funds (no appropriation needed/revolving)
- Low income seniors and disabled tax relief fund: 60:3D
- Non-resident motor vehicle registration fines: 90:3½
- Other post-employment benefits (OPEB) liability trust: 32B:20
- Overlay: 59:25, 70A; See also Funds (temporary)
- Parking meter receipts: 40:22A (parking meter fees); 40:22B-22C (off-street parking receipts); See also Funds (receipts reserved for appropriation)
- Pension reserve fund: 40:5D; See also Funds (appropriated special purpose)
- Recycling fund: 40:13
- Restitution for property damage: 44:53 (up to $150,000); See also Funds (no appropriation needed/revolving)
- Sale of real estate proceeds: 44:63
- Scholarship fund: 60:3C
- Self-insurance health claims: 32B:3A

- Spay and neuter deposits: 140:139A; See also Funds (receipts reserved for appropriation)
- Stabilization fund: 40:5B; See also Funds (appropriated spec. purpose)
- State highway and water pollution funds: 44:53; See also Funds (no appropriation needed/revolving)
- Tax credit bond proceeds: 44:21B
- Unemployment compensation fund: 40:5E; See also Funds (appropriated special purpose)
- Recycling fund: 40:8H
- Wastewater disposal: 83:1G; See also Funds (receipts reserved for appropriation)
- Waterways improvement fund: 60B:2(i); 60B:4; 40:5G; See also Funds (receipts reserved for appropriation)
- Weight and measure fines: 98:29A; See also Funds (receipts reserved for appropriation)
- Workers' compensation fund: 40:13A

Funeral Expenses (firefighters and police officers): 41:100G; 41:100G¼

Furniture: 59:5(20) (exemption); See also Personal Property

Garnishment (delinquent taxes): 60:93 (must comply with federal garnishment and state trustee process laws with respect to payment of minimum amounts to employee for living expenses, but see Camara v. Attorney General, 458 Mass. 756 (2011) (Payment of Wages Law, G.L. c. 149, §§ 148 *et seq.*, prohibits employer from making wage deductions based on unilateral determination as to employee's fault or amount of damages owing)

General Departmental Revolving Fund: 44:53E½ (annual authorization required); See also Funds (revolving fund/no appropriation needed); See Bulletin 2017-01b

General Legislation: Mass. Const. Amend. Art. 89, § 8 (home rule authority to enact)

Green Communities: See Renewable Energy

Golf Course

- Borrowing: 44:8(16)
- Credit cards /greens fees: 40:5F
- Recreational classification: 61B:1
- Receipts reserved: 40:5F

Grants / Gifts

- Funds: 44:53A
- Land: 40:3
- Personal property: 44:53A½
- School: 71:37A; See also St. 1948 c. 548, § 3 (funds used by school committee to operate food service programs)

Group Insurance Commission (GIC): 32B:21-23; 801 CMR 52.00

Handicap Plates: 90:2; 540 CMR 17.03; See also Disability Plate/Placard

Hardship Deferral: 59:5(18A); See IGR 2011-209

Hardship Exemption: 59:5(18); Assessors of Saugus v. Baumann, 370 Mass. 36 (1976)(review of denials of applications for hardship abatements proceeds by way of a complaint in the nature of certiorari under 249:4); See IGR 1988-233

Hazardous Materials: 21E

Health and Welfare Trust Fund: 32B:15(b)(2)

Health Inspection Fees: 111:31; 44:53G

Health Insurance Claims Trust Fund: 32B:3A; See also Funds (other special purpose) and Funds (trust) above

Health Insurance

- Generally, municipal group insurance: 32B
- Surviving Spouses and Dependents of Certain Public Safety Personnel (local option): 32B:9C ½
- Transfer to Group Insurance Commission (GIC): 32B:21-23; 801 CMR 52.00

Heart/Lung Law, Retirement: 32:94A

Highway Fund Distribution: 58:18B

Historic Owner-Occupied Houses: 59:5J (phase-in of tax on increased value of improvements)

Historic Preservation Restriction: 184:31

Historical Commission: 40:8D

Holiday (due dates that fall on): 4:9; 41:110A

Holiday Pay: 147:17A, 147:17C, 147:17F; 48:57A, 48:57D, 48:57E (for police officers and firefighters working certain holidays)

Home Inspection: See Inspections of Property

Home Rule Procedures: 43B:13; Mass. Const. Amend. Art. 89 (amends Amend. Art. 2)

Homestead: 188

Homeownership Opportunity Program ("HOP"): St. 1987, c. 226, § 9

Horticultural Use: 61A:2 (definition)

- Assessment and taxation of land in horticultural use: 61A

Hotel/Motel Local Option Excise: 64G:3A; See Bulletin 2009-15B: See 830 CMR 64G.3A.1

Housing and Urban Development ("HUD"): 42 USC § 1546 (payment of annual sums to local authorities in lieu of taxes)

Housing Authority Exemption and Payment in Lieu of Tax: 121B:16; See IGR 1988-407

Illegally Assessed Tax: 60:98 (recovery by action at law); See also 59:82

Industrial Accident Board: 44:31 (orders of payment); 59:23

Industrial Development Authority: 40D:20 (tax exemption)

Indemnification
- Collectors and treasurers: 41: 43A
- Municipal employees and officers: 258:9, 258:13
- Police officers and firefighters: 41:100, 100B

Initiative Petitions (Cities): 43:37-41

In-Law Apartment Exemption: 59:5(50)

In Lieu of Tax Payments
- By economic development and industrial corporations: 121C:9
- By electric generating companies: 59:38H, See IGR 2017-26
- By housing authorities: 121B:16; See IGR 1988-407
- By Massachusetts Water Resources Authority for watershed: 59:5G
- By municipality or district for property owned in another: 59:5D-5E (acquired before January 1, 1946); 59:5F (acquired after January 1, 1946); See IGR 1988-407
- In event of sale of real property by municipality: 44:63A

Inserts (to be mailed with tax bills): 60:3A; See also Annual BMFL Tax Bill IGRs

Inspection of Forms of List: 59:32 (prohibits inspection by anyone other than state and local tax officials in absence of court order)

Inspections of Property: Board of assessors does not have express statutory authority to inspect property for assessment purposes without consent of owner; See OP 2006-164

Installment (Partial) Payments
- Application of: 60:3E
- Minimum to collector: 60:22
- Minimum to treasurer (tax titles): 60:62

Insufficient Appropriation: 44:31; 44:64 (unpaid bills)

Insufficient Funds Checks, Penalty: 44:69 (to treasurer); 60:57A (to collector); See also Bad Checks

Insurance
- Claims - Notice to city/town: 139:3B
- Elected Officials: 32B:2(d)
- Lien certificate and payment of tax from proceeds: 175:99(14)
- Municipal group insurance, generally: 32B
- Proceeds: 44:53
- Self-insurance: 40:13 (municipal buildings insurance fund)
- Self-Insurance health fund: 32B:3A; See also Funds (other special purpose)

Insurance Reimbursements: 44:53 (amounts under $150,000 recovered under fire or physical damage insurance policies or received in restitution for damage done to city, town or district property may be used for restoration or replacement of such property without appropriation)

Intangible Personal Property: 59:5(24) (exemption)

Intercept: 60:93 (collector may have the treasurer withhold or "set-off" the amount of any unpaid charges from monies owed by the town to the person or entity assessed the charges)

Interest

- Abatements: 59:69; 58A:13 (ATB)
- Betterments: 80:13 (local option) (generally up to 2% above rate chargeable to body politic); See Section IV of DLS Betterments and Special Assessments
- Federal judgment rate: 28 USC § 1961
- Grants: 44:53A
- Judgments: 231:6B-6C, 231:6H (civil actions 12% per annum or contract rate, if established)
- Taxes: 60:3E (payments applied first to interest and costs, and then to the tax obligation – makes Molesworth v. Commissioner of Revenue, 408 Mass. 580 (1990) which required Commissioner to apply partial payments toward a particular obligation according to taxpayer's directions, inapplicable to local taxes and charges. Taxpayer may still direct that payments be applied to particular obligations - See Section III of IGR 2003-210)
- Mortgage escrows: 183:61
- Motor vehicle excise: 60A:2 (12%) (6% on abatement ordered by county commissioners or ATB)
- Municipal charges and bills: 40:21E
- Overdue taxes: 59:57
- Payment agreements, tax title parcels, waiver of interest (local option): 60:62A
- Tax taking or sale: 60:62
- Waiver by collector: 60:15 (if accrued interests and costs are $15.00 or less)

Intermunicipal Agreements: 40:4A (in general); 40:4E (school collaboratives); 40:8G (police); 41:30B (assessing

Intestate: 190B:2-101 to 2-114; See generally DLS Course 101 Handbook, Chapter 1, Section 7.2.2

Investigations: 41:23B (by selectmen); 44:46A (by Director); 44:62 (by district attorney)

Investments: 44:55; 44:54 (trust funds); 29:38A (Massachusetts. Municipal Depository Trust - MMDT); 44:55B (duty to invest: safety, liquidity and yield)

Joint Labor-Management Committee (JLMC): St. 1987, c. 589 (Commissioner assists committee in determining financial ability to fund agreements)

Joint Ventures: See Intermunicipal Agreements

Judgments

- Borrow to pay final judgments: 44:7(11) (one year)

- Final judgments; awards of industrial accident board: 59:23: 44:31 (final judgment requires decision of court deciding pending case by awarding money; voluntary dismissal or withdrawal of action in settlement is not final judgment)
- Interest on judgments: 231:6B-6C, 231:6H (civil actions 12% per annum or contract rate, if established); See also Interest

Jury Duty: 234A:48 (regular wages paid for first 3 days)

Key to Town Hall: 40:3 (all real and personal town property under control of selectmen, except as town may otherwise direct by vote or bylaw)

Labor Relations Commission: 150E

Land, Municipal

- Abatement of taxes of land acquired by town: 59:72A (purchase or gift of taxable land results in abatement of pro-rated amount based on date of purchase; but no similar provision for other exempt entities or organizations purchasing taxable land, including the Commonwealth or a housing authority); 59:72A applicable to land acquired by cities: 4:7[34]; See also Abatements
- Disposition proceeds: 44:63 (except tax possessions); See also Funds (other special purpose); 53:23 (proceeds of sale of tax possessions certified to free cash); See also Foreclosure of Tax Title
- Gift of land: 59:72A (gift must be accepted by legislative body)
- Purchase: 40:14 (by city or town for municipal purpose); 43:30 (by city with charter for municipal purpose)
- Sale: 40:15
- Sale proceeds: 44:63
- Taking by eminent domain: 79:1
- Taxation of land sold by: 44:63A; 59:2C
- Transfer of land: 40:15A

Land of Low Value: 60:79; See also Foreclosure of Tax Title

Landfill: 16:24A (taxation of)

Landfill Closure Borrowing: 44:8(24) (25 years)

Landfill Closure Fund: 44:28C(f); See Funds (receipts reserved for appropriation)

Law Enforcement Personnel - Disclosure of Names: See Disclosure of Names

Law Enforcement Trust Fund: 94C:47; See also Funds (revolving fund/no appropriation needed) and Funds (trust)

Lease of Municipal Property

- Municipal: 40:3 (buildings 30 year limit); See IGR 2017-15
- Regional school: 71:16(r)
- School facilities: 71:71 (short term for civic, educational, social, philanthropic use); 40:3 (long term); 71:71C (community school); 71:71B (adult fitness); 71:71E (adult education)

Leased Personal Property: 59:18(2)(assessment of)

Lease-Purchase Financing Agreements: 44:21C

Legislative Recommendations of Commissioner: 14:6(2)

Legal Interest: See Trust

Legal Tender: 31 USC § 5103 ("United States coins and currency (including Federal reserve notes and circulating notes of Federal reserve banks and national banks) are legal tender for all debts, public charges, taxes, and dues."); See also Pennies, Nickels, Minor Coins

Levy: 59:21C, 21D **(**revenue a community can raise through real and personal property taxes); See generally DLS Levy Limits: A Primer on Proposition 2½ and DLS Course 101 Handbook, Chapter 3

- Levy ceiling: 59:21C(b) (2½ percent of full and fair cash value of all taxable real and personal property in community); See also Proposition 2½
- Levy limit: 59:21C(f) (annual limit on amount of property taxes a community can levy); See also Proposition 2½
- Levy limit override: 59:21C(g) (dollar increase in the levy limit approved by voters); See also Proposition 2½
- Levy limit underride: 59:21C(h) (dollar decrease in the levy limit approved by voters); See also Proposition 2½

Liabilities in Excess of Appropriations: 44:31 (departments cannot incur)

Libraries

- Appropriations: Mass. Const. Amend. Art.18 as amended by Amend. Art. 46 and.103 (authorizes appropriations for the "maintenance and support" of free public libraries; free public libraries are not municipal departments, so not subject to municipal finance laws such as 44:31)
- Donations: 44:53A (gift account)
- Employees: 32:1 (public retirement system); 32B:2 (municipal health insurance coverage) – these provisions apply to free libraries if municipality contributes more than ½ cost of library
- Rehabilitation of historic library building using community preservation monies: 44B:5(b)(2)
- Receipts (from charges for copy machines, meeting rooms, fines, fees, etc): 44:53
- State aid: 78:19A
- Treasurer, Board of Library Trustees: 78:10 (does not apply to cities: See 78:21)
- Trust funds: 41:45, 41:46, 41:53, 41:61; 78:10, 11, 12; See also Trustees of the Public Library of Melrose v. City of Melrose, 316 Mass. 584 (1944)

Licenses/Fees

- Automobiles, junkyards: 140:57-59A
- Cable TV: 166A:3-6, 166A:9
- Delinquent taxpayers: 40:57 (local option statute); See also Building Permits
- Licenses, permits, work to be performed: 40:22F; See also Fees
- Local license as condition for general motor vehicle registration: 90:5(b)
- Transient vendor: 101:5

Lieu of Tax Payments: See Payments in Lieu of Taxes (PILOTs)

Lien

- Abatement of fire hazards: 148:5; See IGR 1992-208
- Betterments 80:13; See also DLS Betterments and Special Assessments
- Certificate: 60:23; local acceptance fee provisions: 60:23A, 60:23B
- Cost of determining assessed owner: 59:12F
- Demolition liens: 139:3A; 143:9; See IGR 1992-208
- Disclaimer of issued by collector: 60:84 (applies only if there's a tax title, not an unperfected lien)
- Expiration of automatic lien on real estate: 60:37
- Fire Insurance proceeds, municipal lien: 175:97A; See also 175:99(14)
- Local option liens (requires acceptance of statutes)
    - Annual water user fees: 40:42A-42E
    - Municipal charges lien: 40:58
    - Solid waste disposal fees: 44:28C(f)
    - Annual sewer user fees: 83:16A-16E
    - Municipal light user fees: 164:58B-58F
- Property tax lien, duration of: 60:37
- Removal of certain nuisances/threats to public health 111:125: 11:127B; See IGR 1992-208
- Sewer assessments 83:27
- Septic system: 111:127B½
- Water assessments: 40:42I

Life Estate: 59:11 (assess tax to life tenant); See also Thayer v. Shorey, 287 Mass. 76 (1934); Spring v. Hollander, 261 Mass. 373 (1927); See generally DLS Course 101 Handbook, Chapter 1, Section 5.2.2

Life Tenant: Thayer v. Shorey, 287 Mass. 76 (1934) (life tenant is owner of the property during his lifetime for the purposes of assessing property taxes under G.L. c. 59, § 11 and may qualify for an exemption if he satisfies the applicable requirements); See generally DLS Course 101 Handbook, Chapter 1, Section 5.2.2

Limitations of Actions: 260:2 (contracts); 260:18 (statute applicable to actions by state and municipalities); City of New Bedford v. Lloyd Inv. Associates, Inc., 363 Mass. 112 (1973)

Limited Liability Company: 63:30.1 (business corporation definition); 63.30.3 (disregarded entity definition)

Line Item Appropriations: 44:33B (transfers); See IGR 2017-13

- Not for schools (line item autonomy): 71:34

Liquor, Wine, Cigars: 44:58 (use of public funds to purchase prohibited)

List of Exempt Properties: 59:51; 59:86

Local Aid Distribution: 58:18B-25B

Local Infrastructure Development Program (LIDP): 23L

Local Mandates: 29:27C; 11:6 (State Auditor's office – Division of Local Mandates)

Local Option Acceptances: See Division of Local Services' website

Local Option Excise on Meals: See Meals Local Option Excise

Local Option Excise on Room Occupancy: See Room Occupancy Excise

Lockbox, Tax Collection: 60:2A

Long Term Lease: 186:1 (fee simple if demised for more than 100 years with 50 remaining)

Machinery: 59:5(16(1)), 59:5(16(2)); for definition, see Assessors of Brockton v. Brockton Olympia Realty Co., 322 Mass. 351, 355 (1948) (any combination of mechanical means designed to work together so as to effect a given end) and Assessors of Haverhill v. J.J. Newbury Co., 330 Mass. 469 (1953)(items that use motors or other mechanical devices for their operation)

Majority: 4:6(5)

- Approval of bills: 41:56
- Assessors: 59:2A(c) (majority of assessors must be qualified to classify property)

Manufactured Housing: 140:32G (subject to monthly license fee); 59:5(36) (exemption if located in licensed park)

Marking: See Collection Remedies

Martha's Vineyard Land Bank: St. 1985, c 736 (enabling act); See also Martha's Vineyard Land Bank Commission. v. West Tisbury Board of Assessors, 62 Mass. App. Ct. 25 (2004) (Land Bank's tax exemption becomes effective when the land bank buys property, not at the start of the next fiscal year on July 1).

Massachusetts Bay Transportation Authority (MBTA)

- Instrumentality of Commonwealth: 118C:2(f)
- Exemption for real and personal property: 161A:24
- Real property owned by MBTA and leased to business conducted for profit is taxable to lessee; however, MBTA property is not subject to tax lien: 161A:24

Massachusetts Department of Transportation (MassDOT)

- Enabling legislation: St. 2009, c. 25; 6C
- Exemption from taxation: 6C: 27
- Leaseholds are taxable to lessee; however, MassDOT property is not subject to tax lien: 6C:46 and 46A

Massachusetts Port Authority: St. 1956, c. 465

- Exempt property/Lessees taxable: St. 1956, c. 465, § 17

Massachusetts School Building Authority (MSBA): See School Building Assistance

Massachusetts Technology Park Corporation: 40J:4A(a) (exempt from property tax)

Massachusetts Turnpike Authority (MTA): St. 2009, c. 25 (transportation reform legislation merged MTA into Massachusetts Department of Transportation); 6C; See also Massachusetts Department of Transportation

Massachusetts Water Resource Authority (MWRA) Land: 59:5G (payment to cities and towns by MWRA)

Mayor

- Budget authority: 44:32
- Removal authority: 43:54 (provision does not apply to school committee or elected assessor)
- Veto power: 39:4; 43:55, 43:63 (cannot be taken up by council for override for 7 days)

Meals Local Option Excise: 64L; See Bulletin 2009-15B

Medicaid Reimbursements: 44:72 (belong to general fund)

Medicare: 32B:18A (enrollment of local retirees in Medicare)

Merger: Franklin v. Metcalfe, 307 Mass. 386 (1940) ("When 'lots are contiguous and are owned by the same person, they may be assessed as one parcel of land.'"); See also Lenox v. Oglesby, 311 Mass. 269, 271-72 (1942) (land is still contiguous if divided by a road or waterway); See generally DLS Course 101 Handbook, Chapter 1, Section 8.3.2.1

Military Service: 33:59 (release from public employment)

Minimum Tax Abatement Amount ($1.00): 59:58A; See Abatements

Minimum Tax Amount Due for Collection (less than $25.00): 60:2

Minimum Motor Vehicle Excise and Abatement: 60A:1

Minimum Tax Bill after Exemption: 59:5C

Minimum Residential Factor (MRF): 58:1A; 40:56 See also Residential Factor, Choice of

Minimum Unpaid Tax Bills: 59:57A ($100) (interest calculation); See IGR 2017-09

Minimum Value Personal Property Tax Exemption: 59:5(54); See also Personal Property

Mobile Home: 140:32G (monthly license fee); 59:5(36) (exemption if located in licensed park)

Mortgage Escrows: 183:61

Mortgages and Loans: 167E; 60:37 (municipal liens superior to mortgage)

Motor Vehicle Excise: See generally DLS Course 101 Handbook, Chapter 9; See also Motor Vehicle Excise Manual; Motor Vehicle Excise FAQs; IGR 2013-208

- Abatement: 60A:1; 60A:8 (discretionary) ; See IGR 2004-209
- Abatement applications: STF 126 (long form), STF 126 (short form) and STF 126A (manufacturers-farmers)
- Abatement certificate: STF 146 (provided to collector)
- Amount of excise: 60A:1
- Appeal to ATB: 60A:2-2A; 58A:6
- Bills: 60A:2 (assessment); 58:31 (forms); IGR 2013-208

- Charitable Organization: 60A:1
- Collection remedies: 60:3; 60:2B (use of collection agency)
- Collector fees: 60:15
- Dealer plate excise: 60A:1; See IGR 1998-206
- Definition of motor vehicle: 90:1
- Discretionary (late-filed) abatements: 60A:8; See IGR 2004-209
- Exemptions: 60A:1, 59:5(35); For individuals who lease vehicles: 60A:1; St. 2014, c. 165, §§ 91-94; See IGR 2015-211
- Interest rate: 60A:2 (12%) (6% on abatement ordered by county commissioners or ATB)Marking for non-renewal of license/registration: 60A:2A Minimum Abatement ($5.00): 60A:1
- Minimum Assessment ($5.00): 60A:1
- Monthly report of abatements: STF 156 (provided to collector)
- Person assessed: 60A:2
- Place of assessment: 60A:6
- Prisoner of War (POW) local option exemption: 60A:1
- Pro-ration of excise: 60A:1
- Registration fees: 90:33
- Residency information sharing: 90:3½
- Uncollectible excises: 60A:7; See IGR 2004-209
- Veterans exemptions: 60A:1; See Bulletin 2015-01B

Multiple Positions in Town or District: 41:4A; 268A:20, 268A;21A, 41:19I (additional compensation for clerks)

Municipal Buildings Insurance Fund: 40:13; See also Funds (other special purpose)

Municipal Charges Due Date and Interest: 40:21E

Municipal Charges Lien: 40:58; See IGR 1988-221

Municipal Fees and Charges: 40:22F

Municipal Land Purchase: 59:72A (abatement of tax); 40:14 (by city or town for municipal purpose); 43:30 (by city with charter for municipal purpose); 44:63 (sale proceeds)

Municipal Lien Certificate: 60:23; local acceptance fee provisions: 60:23A and 60:23B

Municipal Light Plants: 164; Telecommunication systems: 164:47E

Municipal Finance Oversight Board (MFOB): 44A:1

Municipal Revenue Growth Factor (MRGF): See 70:2; (MRGF estimates the percentage increase in general purpose revenues for each city and town; it is calculated annually by DLS and is used by DESE to calculate the local contribution (local dollars spent on education) and gross effort (measure of a community's ability to fund education))

Municipal Water Infrastructure Investment Fund: 40:39M; See IGR 2016-103

Municipal Waterways Improvement and Maintenance Fund: 40:5G; 60B:2, 60B:4

Mutual Aid Agreements: 40:4A (intermunicipal agreements in general); 40:8G (police); 40:4E (school collaboratives); 41:30B (assessing)

National Guard Service: 33:59 (release from public employment); 59:5L (active duty – deferral)

New Growth: 59:2A(a); See IGR 1990-401 (accelerated assessment); 59:21C(f) (Proposition 2½ levy limit increase); See Annual BLA IGR

New Construction Assessment: 59:2A(a); See IGR 1990-401 (accelerated assessment); 59:2D (supplemental assessments)

Ninety (90) days: 59:75, 59:76 (time limit after actual tax bill mailed to commit omitted or revised assessments if later than June 20; other Chapter 59 time periods tend to be 3 months, not 90 days); See IGR 2017-10

Nomination Papers

- Candidates for city or town offices: 53:9A
- Time for filing: 53:10 (submitted to clerk); 53:7 (submitted to registrar of voters)

Nominee Trust: See generally DLS Course 101 Handbook, Chapter 1, Section 6.3.2; See also Apahouser Lock & Security Corp. v. Carvelli, 26 Mass. App. Ct. 385 (1988) (nominee trusts are regarded as creating a principal-agent, rather than a true trustee-beneficiary, relationship)

Non-profit Hospital Service Corporations: 176A:19 (exemption from local taxes)

Non-profit Medical Service Plans: 176C:14 (exemption from local taxes)

Notice of Taking for Taxes: 60:53

Notice of Tax Sale: 60:40

Nuisance Removal: 111:125

Oath: 41:41 (payroll and bills)

Oath of Office: 41:107

Office hours: 41:110A (in the absence of a bylaw or ordinance specifically establishing office hours for municipal boards and officers, municipal officials have discretion to set their own hours; no Massachusetts statute specifies the particular hours that a city or town hall must be open for business; the only statute relating to a town hall's not being open is 41:110A, which specifies that such facilities may be closed "on any or all Saturdays.")

Oil and Hazardous Material Release Prevention: 21E

Old Bill, payment in absence of appropriation: 44:64; See also Bills

Omitted Assessments: 59:75; See IGR 2017-10

Open Meeting Law:30A:18-25; See generally DLS Course 101 Handbook, Chapter 1, Section 2.3; See also Open Meeting Law section on Attorney General's website (Attorney General is responsible for enforcement of Open Meeting Law)

Open Space Lands: 59:2A(b) (use classification); 40:56 (discount); 44B:1 (community preservation act); 61A:4 (agricultural land); 61B:1 (recreational land)

Opinions (ATB): 58A:13; See ATB website

Opinion Letters (DLS): 58:1A; See 830 CMR 62C.3.1

Optional Additional Exemption: 59:5C ½ ; See IGR 2015-210

Optional Forms of Municipal Government: 43C; 43C:14 (adoption, revocation or rescission by ordinance or by-law)

Outside Details Revolving Fund: 44:53C

Overlay: 59:23 ; 59:25 : See IGR 2017-23; 59:70A (procedure after abatement)

Override: See Levy; Proposition 2½

Owner

- Lessee: 186:1A: lessees of 100-year leases treated as "owners"
- Life tenant: Thayer v. Shorey, 287 Mass. 76 (1934) (life tenant is owner of property for property tax purposes, including exemptions)
- Trusts: Kirby v. Board of Assessors of Medford, 350 Mass. 386 (1966) (applicant who holds record legal interest and sufficient beneficial interest in a trust is the owner for exemption purposes of property that is part of the trust's assets)

Owner in Fact (real property): Boston v. Quincy Market Cold Storage & Warehouse Co., 312 Mass. 638 (1942) (authority conferred by 59:11 to assess taxes upon real estate to the "owner" thereof permitted assessment to the owner in fact under an unrecorded deed)

Owners Unknown: 59:11

Paraplegic Veteran: 59:5(22F) exemption for paraplegic veterans; See IGR 2017-19

Parcel: See Assessment Unit

Parish: See Church or Religious Organization

Park Land

- Sale: Mass. Const. Amend. Art. 97 (amends Amend. Art. 49) (requires 2/3 vote of Legislature)
- Sales proceeds: 44:63

Parking Control Officer: 147:10F

Parking Fines: 90:20A; 90:20A½

Parking Meters: 40:22A, 40:22C

Parsonage: 59:5(11) (tax exemption)

Partial Payments of Taxes: 60:3E (provides statutory authority to require the application of any payments first to interest and costs, and then to obligation. Makes Molesworth v. Commissioner of Revenue, 408 Mass. 580 (1990) which held that Commissioner was not authorized to apply partial payments on state tax obligation contrary to the taxpayer's express directions in the absence of statutory authorization, inapplicable to local taxes and charges); See Section III of IGR 2003-210

Partial Interest in Parcel: 60:22A (right to bill)

Partnership – Personal Property: 59:18(6) (assess in name of partnership); See generally DLS Course 101 Handbook, Chapter 8, Section 4.2;

Payment Agreements: 60:62; 60:62A (tax title property); See IGR 2005-208

Payment of Bills: 41:56 (procedure for cities and towns); See also Pennies, Nickels, Minor Coins

Payments in Lieu of Taxes (PILOTs)

- Authorities, certain districts, other municipalities: 59:5D-5H
- Economic and industrial development corporations ("EDICs): 121C:9
- Electric generating companies: 59:38H, See IGR 2017-26
- Housing authorities: 121B:16; See IGR 1988-407
- In event of sale of real property by municipality: 44:63A
- Private landfills, resource recovery facilities: 16:24A
- State-owned and county-owned land: 58:13-17B
- Urban redevelopment corporations: 121A:6A, 121A:10
- Water and sewer commissions: 40N:19

Payroll

- Approval: 41:41 (municipal committee, board, etc. can designate one member to approve); 71:16A (regional school committee can set up subcommittee of at least three members to approve)
- Deductions: 180:17A-L; 32B:5

Payroll Frequency: 149:148; See also Wages

Pennies, Nickels, Minor Coins: 31 USC § 5103 (US coins and currency are legal tender for all debts, public charges, taxes, and dues)

Performance Bond Defaults Revolving Fund: 41:81U (up to $100,000 by local option); See also Funds (no appropriation needed/revolving)

Permits, Withholding in case of Delinquent Taxpayers: 40:57

Personal Property See generally DLS Course 101 Handbook, Chapter 8; See Personal Property FAQs

- Abatement of uncollectible taxes: 59:71
- Authority to assess: 59:18
- Authority to audit forms of list: 59:32 (filed with assessors); 59:42A (central valuation returns filed with Commissioner)
- Central valuation: 59:38A (natural gas and oil pipelines); 59:39 (telephone and telegraph companies)

- Charitable and veterans' organizations' filing requirements: 59:5(3)(b); 59:5(5), (5A); 59:29; See STF 3ABC
- Collection remedies: 60:24, 29
- Corporation classification: 59:5(16)(5)
- Corporations list: 58:2
- Deceased owners: 59:18(3) (assessed to estate or executor)
- Exemption qualifying date: 59:5 (January 1 for personal property)
- Exemptions: 59:5
    - Corporations: 59:5(16)
    - Credit unions: 59:5(15)
    - Farming utensils and mechanics tools: 59:5(20)
    - Financial institutions: 59:5(16)(1)
    - Household furnishings kept at domicile: 59:5(20) (exemption does not apply to property kept at second home)
    - Insurance corporations: 59:5(16)(1)
    - Intangible personal property: 59:5(24)
    - Manufacturing corporations: 59:5(16)(3)
    - Minimum personal property tax exemption: 59:5(54)
    - Research and development corporations: 59:5(16)(3) (local option)
    - Small accounts: 59:5(54); See Bulletin 2000-13B (local option statute)
    - Telephone corporations: 59:5(16)(1)
    - Utility corporations (except telephone corporations): 59:5(16)(2) (treated as business corporations); Form of list: 59:29; See STF 2 and STF 2HF
- Form of list – Inspection of record by authorized persons: 59:32
- Gifts of personal property: 44:53A; 44:53A½
- Joint owners: 59:18(4) (assessed to one or more)
- Limited liability companies: 59:5(16); 59:18(1)
- Machinery used in conduct of business: 59:5(16)(2)
- Manufacturing corporation classification: 58:2; See 830 CMR 58.2.1
- Partnerships: 59:18(6) (assessment to partnership)
- Penalty for failure to file or filing late: 59:61
- Person assessed: 59:18 (assessed to owner); 59:18(2) (assessed to person/entity in possession)
- Research and development corporation classification: 59:5(16)(3) (local option), See Bulletin 2013-06B
- Valuation and assessment books (public inspection): 59:43

Petition

- CPA: 44B:3(h) (acceptance by petition procedure)
- Initiative: 39:10 (town meeting); 43:37 (city election)
- Referendum on measure: 43A:10 (representative town meeting); 43:42 (city)

PILOTs: See Payments in Lieu of Taxes, above

Pipelines (natural gas, petroleum or product): 59:38A (valuation by DOR, submission list.)

Planning Board: 41:81A-81GG

- Deposit: 41:81U (cash deposit may be accepted in lieu of performance bond to secure installation of infrastructure required by municipal planning board in approval of subdivision plan)

- Fees: 44:53G (outside consultants - applicable only to fees imposed "by rules promulgated" under 40A:9 or 40A:12 (zoning), or under 40B:21 (zoning), under 41:81Q (subdivision control), 111:31 (public health), or by rules of a conservation commission under 40:8C, 131:40, or under a wetlands protection bylaw or ordinance)
- Subdivision control rules and regulations: 41:81Q

Plastic covered greenhouses: See Excise Taxes

Playground: 45:14 (provides that the town may acquire land by gift or otherwise or use land already owned by it for playground purposes and may construct buildings thereon and provide equipment for that purpose); See also 44B:2 and 44B:5(b)(2) (Community Preservation Act)

Poles and Wires: 59:18(5) (assessment); 59:39 (DOR valuation of telephone company poles and wire)

Police

- Addresses not public record: 66:10(d); See Disclosure of Names - Law Enforcement Personnel or Law Enforcement Personnel – Disclosure of Names
- Career incentive pay program: 41:108L
- Chief - employment contract: 41:108O
- Physical fitness standards: 31:61A
- Special detail payments: 44:53C (potential conflict with 149:148)
- Supervisory and regulatory control of police department: 41:97; 41:97A ("strong" chief)

Port Authority (Massachusetts): St. 1956, c. 465

- Exempt property/Lessees taxable: St. 1956, c. 465, § 17

Precedent: See General Dynamics Corp. v Board of Assessors 388 Mass. 24, 28 (1983) (decisions of Appellate Tax Board establish body of applicable precedent that serves as guide for assessors and taxpayers in all municipalities)

Preliminary Tax: 59:23D (See Estimated Tax); 59:57C (See Quarterly Tax), See also Annual BMFL Tax Bill IGRs

Preservation: 44B:1 (CPA definition); 44B:5(2); 184:31 (restriction definitions); 20:26 (agricultural restriction- taxation)

Presumption at ATB

- Burden on assessors if assessment increased within next 2 years after ATB determination of fair cash value: 58A:12A
- Burden on taxpayer if 58A:12A does not apply: Beal v. Board of Assessors, 389 Mass. 648 (1983)

Prevailing Wage: 149:26

Prior Year's Bills: 44:64 (if unenforceable because of insufficiency of appropriation; otherwise, payable with later appropriation, identifying funding source)

Private Ways, Municipal Repair: 40:6N (temporary repairs; See also Betterments); 40:6C-6D (snow/ice removal); 183:58 (ownership to middle of way); 84:12-14 (repair by abutters); 82:24 (repair by town at abutters' expense)

Probate: 59:12D and 60:36 (liability for taxes); 59:59 (tax abatements); 80:8 (betterment abatements); 59:18 (personal property)

Procurement: See Uniform Procurement Act (Office of the Inspector General ("IG") is responsible for interpreting and enforcing the Uniform Procurement Act); See generally DLS Course 101 Handbook, Chapter 1, Section 2.2

"Proportional and Reasonable" Taxation: Declaration of Rights, c. 1, § 1, Arts. 4 and 10

Proposition 2½: 59:21C; See generally DLS Course 101 Handbook, Chapter 3; See also DLS Levy Limits: A Primer on Proposition 2½; Proposition 2½ Ballot Questions

- Capital outlay/exclusion: 59:21C(i½)
- Compliance: 59:21D (Commissioner cannot approve rate which would allow levy above Prop. 2½ limit)
- Contingent appropriation (towns only): 59:21C(m)
- Debt exclusion: 59:21C(k); See IGR 2002-101 (increases in project costs, modest increases due to inflation, regulatory requirements, and minor project changes come within the original debt exclusion vote)
    - Debt exclusion computation when premium received: 44:20
    - Pre-Proposition 2½ debt exclusion: 59:21C(j)
- Election scheduling: 59:21C(i); 54:42C
- Exclusion limit: 59:21C(l)
- Forms of questions: 59:21C(g), (h), (i½), (j), (k); See generally DLS Proposition 2½ Ballot Questions
- Lead paint removal agreements: 111:127B½
- Levy ceiling: 59:21C(b)
- Levy limit: 59:21C(f)
- Local appropriating body: 59:21C(a) (board of selectmen, town council, or city council with mayor's approval if required by law)
- Majority vote required to place questions on ballot: 59:21C(g) (overrides); 59:21C(h) (underrides)
- New Debt (Post-Proposition 2½): 59:21C(k)
- Old Debt (Pre-Proposition 2½): 59:21C(j)
- Override: 59:21C(g)
- Referendum decision: 59:21C(a) (decision to place Proposition 2½ referendum question is made by selectmen in town and city council in city, with mayor's approval if required)
- Septic system repair agreements: 111:127B½
- Two-third (2/3) vote required to place questions on ballot: 59:21C(i½), (j), (k) (exclusions)
- Underground fuel tank removal agreements (residential): 111:127B½
- Underride: 59:21C(h)
- Water/sewer debt shift: 59:21C(n); See IGR 1993-207 (Proposition 2½ debt exclusion without ballot question)

Pro Rata Pro Forma Taxes: 59:2C (real estate sold by governmental or exempt entities); 44:63A (sale by municipality of its land)

Public Access Requirement: 61B:1 (requirement applies only to active recreational land; natural, wild or open land does not need to be open to the general public)

Public Funds on Deposit: 44:55

Public Information: See Public Records

Public Library: See Libraries

Public Records: 4:7 (definition); 30A:22 (minutes of meetings); 59:60 (records of abatements); 66:10 (public inspection and copies of records); See generally DLS Course 101 Handbook, Chapter 1, Section 2.4; See also A Guide to the Massachusetts Public Records Law (Supervisor of Public Records is responsible for interpreting and enforcing the public records laws)

- Designation, powers and duties of records access officer(s); 66:6A; 66:10; 66:10A
- Exempt from Public Inspection
    - Abatement/exemption applications: 59:60 (includes deferral applications)
    - Addresses and telephone numbers: 66:10(d) (home addresses and home telephone numbers of public safety and criminal justice system personnel and unelected general court personnel and their family members maintained in records of their employers which identify them as such; home address, tel. number and place of employment/education of victims of adjudicated crimes or domestic violence, family planning service providers or their family members and names and addresses of owners/possessors of firearms); 4:7(26)(o) (home addresses and home telephone numbers of public employees maintained in government records which identify them as such; 4:7(26)(p) (home addresses and home telephone numbers of family members of state employees maintained in government records which identify them as such)
    - Affidavit of address: 59:57D
    - Attorney-client communications (differentiated from attorney work product): See Advisory on July 2007 SJC Ruling Regarding Confidential Communications between Public Entities and Their Attorneys, Suffolk Construction Co., Inc. v. Division of Capital Asset Management, 449 Mass. 444 (2007) and Guide to the Massachusetts Public Records Law
    - Information provided by taxpayers: 59:38D, 59:38E, 59:38G; 59:52B
    - Inter-agency or intra-agency policy position papers: 4:7(26)(d) (during time positions are being developed)
    - Internal lists: 59:60 (lists maintained by assessors for purposes of processing the applications before board action are exempt if compiled from information contained in applications which are confidential)
    - List of businesses eligible for small commercial exemption:151A:64A (access to and disclosure of list is limited)
    - Motor vehicle registration information: 18 USC §§ 2721-2725 (Driver Privacy Protection Act); See Driver Privacy Protection Act page on RMV website
    - Personal property lists: 59:29; 59:32
    - Real property returns: 59:38D
    - Syntheses of records or itemized accountings: 4:7(26) (the mandatory disclosure provisions only apply to information in the custody of the governmental entity at the time the request is received; there is no obligation on the part of municipal officials to create a record for a requester)
    - Valuation information: 59:52B (limited to certain information)
- Open to Public Inspection
    - Assessment information in electronic form: 59:52C; See IGR 1988-211 (if form (i) already exists, (ii) does not contain non-public information or

require significant reprogramming to screen that information, and (iii) can be copied in-house or by a service bureau contractually required or willing to make a copy)
- Assessor's valuation books: 4:7(26) (See Supervisor of Public Records 96-282 - exemptions from disclosure in 66:10(d) and 4:7(26)(o) and (p) should not apply to assessment records and tax bills)
- Chapterland - applications for classification (See Supervisor of Public Records 2000-15 – chapterland applications are not abatement applications and are subject to disclosure under public records law)
- Collectors' commitment books: Attorney General v. Collector of Lynn, 377 Mass. 151 (1979)
- Delinquents tax lists: Attorney General v. Collector of Lynn, 377 Mass. 151 (1979)
- Minutes of meetings of boards of assessors: 30A:22
- Municipal lien certificates: 4:7(26)
- Property record cards: 4:7(26); Attorney General v. Board of Assessors of Woburn, 375 Mass. 430 (1978)
- Records of abatements/exemptions: 59:60 (includes records of deferrals)
- Tax bills: 4:7(26) (See Supervisor of Public Records 96-282 - exemptions from disclosure in 66:10(d) and 4:7(26)(o) and (p) should not apply to assessment records and tax bills)
- Tax title accounts: 4:7(26)

Public Property (Real and Personal) Exemption from Tax: 59:5(1), 59:5(2); See also Tax Collector of North Reading v. Reading, 366 Mass. 438 (1974); Board of Gas and Electric Commissioners of Middleborough v. Board of Assessors of Lakeville, 355 Mass. 387 (1969); Collector of Taxes of Milton v. Boston, 278 Mass. 274 (1932); Middlesex County v. City of Waltham, 278 Mass. 514 (1932); Somerville v. Waltham, 170 Mass. 160 (1898); See also enabling legislation of public authorities

Public Works
- Accountant's certification of appropriation: 44:31C
- Board: 41:69C, 41:69D, 41:69F
- Superintendent: 41:69E
- Contracts: 30:39M (procurement)

Purchase/Sale of Land
- Abandonment rights in realty: 40:15
- Collective purchasing: 7:22A (of materials, supplies, equipment or services through the state purchasing agent)
- Community preservation funds, disposal of property acquired with: 44B:7, 44B:12
- Community preservation purposes, purchase for: 44B:5(b)(2), 44B:12
- Disposition of proceeds: 44:63
- Lease/sale: 40:3; See IGR 2017-15
- Personal property (by-law): 40:21(11) (disposal by town of town property)
- Proceeds from sale of tax foreclosures: 59:23 (certified to free cash)
- Procurement requirements unless exempted: 30B:16; See Procurement
- Pro-rata taxation – land sold by government or exempt entity: 59:2C (liability arises from transaction; no need for commitment; no deadline)
- Pro-forma/pro-rata tax – land sold by city or town: 44:63A
- Sale by charity : 59:2C
- Tax title land: 60:77B

- Unpaid taxes – purchase of land by municipality: 59:72A
- Unpaid taxes – sale of land by municipality: 44:63A

Purple Heart: 59:5(22)(c) (veteran's property tax exemption)

Qualified Bond Act: 44A:1-12

Quarterly Tax Bills: 59:57C; See Annual BMFL Tax Bill IGRs (districts bound by vote to convert to quarterly billing)

Quitclaim Deed: 183:2

Quinn Bill: 41:108L (police career incentive pay program)

Quinquennial Certification of Local Values: 40:56

Quorum

- Cities: 43:71, 85, 99
- Community preservation committee:44B:5
- Open meeting law: 30A:18
- School committee: 71:38N
- Towns: 39:13, 43A:5

Raffles: 271:7A (conduct and regulation of)

Railroads: 59:5(16)(1) (tax exemption); 160:87 (limitation on tax exemption - land which is outside the location of the railroad right of way, 82.5 feet or 5 rods in width, is fully taxable); See also Assessors of Boston v. Boston, Revere Beach and Lynn Railroad Company, 319 Mass. 378 (1946) (land and improvements within a railroad right of way are exempt from local taxation under the common law principal that it is dedicated to a public purpose); Worcester v. Western R. Corp., 45 Mass 564 (1842) (right of way may continue to exist even after active use as a railroad has ended)

Real Property: 59:2A (definition)

Reassessment: 59:77; See STF 44; 59:78 (collection)

Receipts Reserved: See Funds (receipts reserved for appropriation)

Recommitment: 60:97

Record Legal Interest: See Trusts

Record Owner (real property): 59:11 (taxes on real estate are to be assessed to "the person appearing of record, in the records of the county ... where the estate lies, as owner on January first ...."); See generally DLS Course 101 Handbook, Chapter 1, Section 4.1.1

Recover Back Tax : 60:98 (illegal or void assessment); See also 59:82

Recreational Use: 61B:1 (definition)

- Assessment and taxation of land in recreational use: 61B

Recycling Program: 40:8H; 44:28C(f) (recycling proceeds)

Referendum Elections (Municipal Measures)

- Deadlines: 54:42C (for inclusion on biennial state election ballot, question must be submitted at least 60 days before election; for inclusion on city or town election ballot, at least 35 days before election)
- Cities: 43:42
- Towns: 43A:10

Referendum on State Laws: Mass. Const. Art. 48, Pt. 2; excluded matters Art. 48, Pt. 2, § 2

Refund

- Liability for costs and fees: 60:20
- Minimum refund ($1.00): 59:58A
- Motor vehicle excise - minimum refund ($5.00): 60A:1
- No liability for costs or fees if no tax due: 60:20
- No refund of legal costs: 59:62
- Procedure after issuance of refund: 59:70A
- Recordkeeping by assessors: 59:60
- Refund with interest: 59:69 (abatements by assessors); 58A:13 (ordered by ATB)
- Withholding of refund for delinquent taxes: 59:69

Regional Greenhouse Gas Initiative (RGGI) Reimbursement: 21A:22(c)(1)(i)

Regional Refuse Disposal District: 40:44A-44L

Regional School District (RSD); See generally 603 CMR 41.00

- Accounting and disbursement: 71:16A
- Agreement: 71:14B
- Assessment: 71:16B
- Authority to take or purchase land: 71:16(c) (only applies if acquisition funded with debt; See St. 1978, c. 538, § 2)
- Borrowing: 71:16(d) or 16(n) (any member of RSD may veto debt issue; affirmative votes of members not strictly required; if member takes no action for 60 days after being notified of debt authorization, it has lost chance to exercise power to disapprove debt); See also 71:14D (borrowing depends on RSD agreement)
- Budget: 71:16B; See 603 CMR 41.05
- Committee: See School committee
- Culinary arts program revolving fund (public high school): 71:17A (local option)
- Culinary arts program revolving fund (vocational school): 74:14B (local option)
- Establishment of RSD: 71:14-14B; 71:15
- Excess and deficiency fund: 71:16B½; See also What are Excess and Deficiency Funds?, A. Januskiewicz, City and Town, Vol. 21, No. 4 (May 2008)
- Lower assessment recertified: 71:16B
- Non-resident students' tuition: 71:16D½
- Powers and duties of RSD: 71:16
- Pre-payment of special needs tuition: 71:71D
- Reduction of assessment: 71:16B½
- Reimbursements for foster care students: 71:16D½
- Rental of surplus school space: 71:16(r)
- School committee: 71:16A

- School committee members: 71:52 (members serve without compensation unless approved by majority vote of member towns at their respective town meetings)
- School committee budget hearing: 71:38N
- Short-term lease of real property for school purposes: 71:16(q)
- Stabilization fund: 71:16G½
- Teacher salary: 71:40
- Transportation Reimbursement Fund: 71:16C; See *Advisory on the Establishment of a Regional School Transportation Fund*, Dept. of Elementary and Secondary Education (February, 2015)
- Tuition non-resident students/foster care students: 71:16D½
- Warrant approval: 71:16A (RSD committee may establish subcommittee of no less than 3 members for signing payroll and accounts payable warrants)

Regionalization Statutes, in general: See Appendix G from Enhanced Regionalization and Merger Analysis

Register of Deeds: 36:24B (assessors may make request in writing for Register of Deeds to furnish them with information from recorded and registered instruments that affect title)

Registering Out-of-State; Operating in-State: 90:3 (motor vehicles)

Release of Subdivision Construction Bond: 41:81U

Religious Organization: 59:5(10) (tax exemption for personal property); 59:5(11) (tax exemption for parsonage and house of worship)

Relocation Expenses: 79A:13 (sanitary code violation)

Removal of Collector/Treasurer: 41:39B (Commissioner may petition superior court)

Renewable Energy:

- Municipal Generating Facilities: 164:143
- Solar power devices: 59:5(45) (exemption); See IGR 1984-209
- Wind power devices: 59:5(45) (exemption; See IGR 1984-209

Rental/Lease of Space: 40:3 (buildings 30 year limit); See Lease of Municipal Property

Rescission of Acceptance

- General law: 4:4B
- Special act: 4:4A

Reserve Fund: 40:5A (cities); 40:6 (towns); 40:5C (districts); See also Funds (temporary) (expire at year's end)

Residential Abandoned Property: 60:81A (foreclosure)

Residential Exemption: 59:5C

Residential Factor, Choice of: 40:56; 58:1A; See also Minimum Residential Factor

Resource Recovery Facilities: 16:24A (taxation of)

Retirement
- Retirement Systems and Pensions: 32
- Pension assessments not appropriated are raised in tax levy on recapitulation sheet: 32:22(7)(c)(iv); 59:23

Retirement Board: 32:20(4) (cities and towns, membership)

Retroactive Pay Raise: 44:68

Revised Assessment: 59:76; See IGR 2017-10

Revocation
- Acceptance statutes: 4:4B (general laws); 4:4A (special acts)
- Licenses and permits: 40:57 (delinquent taxpayers)

Revolving Funds: See Funds (no appropriation needed/revolving)

Road Machinery: 81:3

Rollback Taxes
- Agricultural/Horticultural land: 61A:13, 61A:16, 61A:19, 61A:19A
- Forest land: 61:7
- Recreational land: 61B:8, 61B:14, 61B:15

Room Occupancy Excise: 64G:3A (local option statute); See Bulletin 2009-15B; 830 CMR 64G.3A.1

Salary: 41:108 (elected town officials); 268A:20 (elected to two offices); 44:33A (annual budget); 44:68; (retroactive increases)

Sales Tax Exemptions
- Motor vehicles: 64H:6(u)
- Political subdivisions: 64H:6(d)

Sale/Purchase of Land
- Abandonment rights in realty: 40:15
- Collective purchasing: 7:22A (of materials, supplies, equipment or services through the state purchasing agent)
- Community preservation funds, disposal of property acquired with: 44B:7, 44B:12
- Community preservation purposes, purchase for: 44B:5(b)(2), 44B:12
- Disposition of proceeds: 44:63
- Lease/sale by municipality: 40:3; See IGR 2017-15
- Personal property (by-law): 40:21(11) (disposal by town of town property)
- Proceeds from sale of tax foreclosures: 59:23 (certified to free cash)
- Procurement requirements unless exempted: 30B:16; See Procurement
- Pro-rata taxation – land sold by government or exempt entity: 59:2C (liability arises from transaction; no need for commitment; no deadline)
- Pro-forma/pro-rata tax – land sold by city or town: 44:63A
- Sale by charity/tax exempt entity: 59:2C
- Tax title land: 60:77B
- Unpaid taxes – purchase of land by municipality: 59:72A

- Unpaid taxes – sale of land by municipality: 44:63A

Saturday Office Hours: 41:110A

SBA: See School Building Assistance

Scholarship Fund: 60:3C (local option statute - voluntary check-off on municipal tax bills or motor vehicle excise bills), See also Annual BMFL Tax Bill IGRs

School Building Assistance: 70B

- Application of Grants: 70B; See IGR 2008-102
- Debt: 70B(d) (borrowing for city, town or regional school district share of approved project costs), 70B:6(e) (borrowing authorized for feasibility studies required to apply for project grants)
- Massachusetts School Building Authority: 70B:1A
- Reimbursement: 70B:4
- Statement of interest: 70B:5

School Choice Revolving Fund: 76:12B(o); See Funds (no appropriation needed/revolving)

School Committee: 71:52 (members serve without compensation unless approved by city council or town meeting)

Schools

- Annual budget: 71:34
- Appropriation: 71:34 (school committee has line-item autonomy)
- Athletic programs fund: 71:47
- Building assistance: See School Building Assistance
- Charter schools: 71:89
- Collaborative: 40:4E
- Concessions for food at school fields: 71:71 (school committee awards to highest bidder)
- Culinary arts program revolving fund (public high school): 71:17A (local option statute)
- Culinary arts program revolving fund (vocational school): 74:14B (local option statute)
- Debt: 44:7(3,3A,21 and 22); 70B:6
- Education Reform Act: c. 70
- Excess and deficiency fund: 71:16B½ (regional school district); See Regional School District (excess and deficiency fund)
- Foster care students – state reimbursements: 71:71F (revolving fund)
- Innovation Schools: 71:92
- Lease of school facilities: 71:71E (short term); 40:3 (long term); 71:71C (community school); 71:16(r) (regional school)
- Line item autonomy: 71:34
- Lower assessment recertified: See Regional School District
- Lunch fund: St. 1948, c. 548, § 3, as amended (revolving fund; act authorizes school committees to participate in the federal school lunch program by maintaining and operating school lunch programs using state and federal grants and fees from sales of lunches)
- Non-resident student tuition: 71:71F (revolving fund)

- Maintenance of schools: 71:68
- Minimum required local contribution under the Education Reform Act – school funding: 70:2
- Order materials prior to July 1: 71:49A
- Payment of fee programs: 71:47
- Penalty for spending less than amount required to be appropriated: 70:11
- Pre-payment of special needs tuition: 71:71D
- Recovery high school: 71:91
- Rental of school space: 40:3; See IGR 2017-15; 71:71 (temporary rentals); 71:16(r) (regional school district); 71:71E (monies received for temporary rentals)
- Regional school district (RSD): See Regional School District
- School committee: 71:52
- School committee budget hearing: 71:38N
- School committee control of school buildings: 71:68
- Special education reserve fund: 40:13E
- Stabilization fund: 71:16G½ (regional school district)
- Student activity accounts: 71:47
- Teacher salary: 71:40
- Transportation: 71:68
- Transportation reimbursement: 71:7A, 71:7B; See also 71:34 and 40:4 (municipality may contract outside school committee for transportation)
- Tuition non-resident students/foster care students: 71:71F; 71:16D½ (regional school district)
- Waivers to spending requirements and minimum local contributions under the Education Reform Act: 70:6A; IGR 2013-302

Seal

- City/town: 40:47 (established by ordinance or at town meeting)
- State: 2:5
- Unauthorized use of city/town seal: 268:35

Securitization of Tax Liens/Tax Titles and Receivables: 60:2C; See IGR 2005-208

Selectmen

- Duties: 41:20-23
- Investigation: 41:23B (selectmen may make an investigation into the conduct and operation of any town department)
- Vacancy: 41:10; 39:11; 41:56
- Warrant approval: 41:52; 41:56 (vacancy in office of selectmen)

Senior Tax Work-off Program: 59:5K

Semi-Annual Tax Bills: 59:57; 59:57C; See Annual BMFL Tax Bill IGRs

Septic System Owner Exemption: 59:5(53)

Servicemembers (Soldiers and Sailors) Civil Relief Act: 50 App. USC §§ 501-590 (Relief Act applies to excise tax); See 50 App. USC § 571 (domicile for personal property tax purposes; personal property includes motor vehicles; taxation includes licenses, fees or excises imposed on motor vehicles)

Set-Off of Money due when Taxes or Charges Owed to Town: 60:93

Settlement of Claims: 44:31; 59:23 (no authority to pay or raise in tax levy without appropriation unless reduced to final court judgment)

Sewer

- Abatements: 83:16E
- Borrowing: 44:7(1); 44:7(1A) (lining sewer pipes); 44:7(10) (connecting dwellings)
- Charities/charitable organizations/exempt properties: 83:16C; Winthrop v. Winthrop Housing Authority, 27 Mass. App. Ct. 645 (1989) (housing authority not exempt from paying sewer charges)
- Charges: 83:16
- Collection of unpaid rates: 83:16A-16G
- Deferral of charges 83:16G
- Estimated betterments: 83:15B; 83.15C; 83:15D
- Extension of time for payment: 83:19
- Increasing block rates of high volume users: 21:53A (MWRA)
- Interest before commitment as part of tax: 40:21E
- Lien for charges: 83:16A-16E (local option statute)
- Permanent Privilege Assessment: 83:17
- Sewer Rate Relief Fund: 29:2Z (to mitigate sewer rate increases due to debt obligations issued on or after January 1, 1990, subject to annual appropriation by legislature)
- Special Assessments (Betterments): 83:14-15B, 17
- Special purpose fund: 83:15B; 83.15C; 83:15D (for estimated sewer assessments); See also Funds (other special purpose)

Shift in Tax Rate (Multiple Rates under Property Tax Classification): 40:56; 58:1A

Shut-Off Gas and Electricity: 164:124-124I

Signature (abatement applications): Assessors of Boston v. Neal, 311 Mass. 192 (1942) (An application in 1936 by the trustees of a certain trust for an abatement of a real estate tax was not defective in the circumstances in that, at the place for signature "under the penalties of perjury" on the approved form, there appeared merely the typewritten words "Trustees of . . . [name of the trust]," without any signature in handwriting, if such words were placed there by the authority of the trustees.); See also Electronic Signature and Facsimile Signatures

Small Commercial Exemption: 59:5I; See also 151A:64A (confidentiality of report to assessors on employers with 10 or fewer employees); See IGR 2016-405

Small Claims

- ATB: 58A:7A (informal procedure for determination of petitions for abatement of any tax upon real estate or tangible personal property)
- District Court: 218:21-25 (Uniform Small Claims Rules; provides alternative to formal procedure for civil actions)

Small Personal Property Accounts: 59:5(54) (local option exemption); See also Exemptions

Small Tax Amounts Due: 60:2; See also Minimum Tax Amount Due for Collection

Smart Growth Consultants Fund: 40R:11(a) (outside consultants for application approving authority; fees set by smart growth zoning bylaw or ordinance); See also Funds (no appropriation needed/revolving)

Snow and Ice Removal

- Annual Report to DOR: 44:31D
- Deficit spending: 44:31D
- Emergency procedures: 44:31D
- Fines: 40U:5 (sidewalk snow and ice removal)
- Private ways: 40:6C, 40:6D

Solid Waste Closure Reserve Fund: 44:28C(f)

Solid Waste Tipping Fees: 111:150A

Special Detail Revolving Fund: 44:53C; See also Funds (no appropriation needed/revolving)

Special Revenue Funds: established by statute; See An Analysis of the Treatment of Municipal Revenue, K. Colleary, City and Town, Vol. 19, No. 1 (January 2006)

Special Warrant to Collect Taxes: 60:19; See STF 64B; See also Early Payment; Voluntary Payments of Taxes

Spelling Error in Name of Person Assessed: 60:21

Stabilization Fund: 40:5B (city, town, districts); See IGR 2017-20; 71:16G½ (regional school district)

State Aid Withheld: 58:18F (no distributions made until state treasurer receives certification from the Commissioner of acceptance of the prior fiscal year's annual financial reports)

State House Notes: 44:23-25, 44:27-27A

State Owned Land: 58:13-17

State Reimbursement - Public Works Projects: 44:53B (must be applied to payment of debt)

Statement to Continue Lien: 60:37A; STF 291; STF 292 (to release)

Stock in Trade: 59:5(16)(2); City of Boston v. Mac-Gray Company, Inc., 371 Mass. 825, 827 (1977) ("The words "stock in trade" in cl. Sixteenth (2) refer to a taxpayer's inventory of machines available for sale or lease."); See generally DLS Course 101 Handbook, Chapter 8, Section 9.3

Student Activity Agency Fund: 71:47

Student Activity Revolving Fund: 71:47

Stuffers: 60:3A; See Inserts (to be mailed with tax bills), See also Annual BMFL Tax Bill IGRs

Subdivision Control: 41:81K-81GG

- Security for construction of ways: 41:81U (bond, cash deposit, covenant, agreement)

Sundays: 4:9; See also Stevenson v. Donnelly, 221 Mass. 161, 163 (1915) (general rule is that, in computing the time within which an act may or may not be done, if it exceeds one week, Sunday is included; but, if it is less than one week, Sunday is excluded)

Supplemental Assessments: 59:2D; See IGR 2003-209

Surviving Spouse Exemption: 59:5(17); 59:5(17C); 59:5(17C½) and 59:5(17D) (local option exemption qualification increase); 59:5 paragraph preceding clause 56 – local option annual increase in exemption up to cost of living added by St.1995, c. 181, § 1); 59:5(17E) (local option to increase whole estate and gross receipts amounts)

Tailings: 200A; 200A:9A (local option); See Escheat

Tax

- Actions to recover: 60:98; See Sears, Roebuck & Co. v. Somerville, 363 Mass. 756 (1973) (action under statute can only be maintained if the tax is wholly void; exclusive remedy to secure adjustment of excessive tax is by abatement).
- Bills: 60:3A, See Annual BMFL Tax Bill IGRs
- Certified amounts: 60:37B (collector); 60:50B (treasurer)
- Collection by Distress or Seizure: 60:24
- Collection by Suit: 60:35, 36
- Deeds: 60:45 (tax sale); 60:79-80 (lands of low value); 60:77A (sale of land acquired by municipality through foreclosure)
- Districts: 59:21 Exemptions: See Exemptions
- In litigation: 60:37A, 60:95
- Liens: 60:37
- List: 59:53, 54
- Legal fee added: 60:65
- Not assessed after foreclosure of rights of redemption: 60:77
- Rate: 59:23
- Returns: 59:38A (pipelines); 59:41, 59:42 (telephone companies); 59:8A (farm animal excise); 59:29 and 58:5 (form of list); 60B:2 (boats)
- Title: 60:62

Tax Increment Financing (TIF): 23A; 40:59; 40:60; 40:60A; 40:60B; 59:5(51)

Tax Base Growth: See New Growth

Tax Credit Bonds: 44:21B

Tax List: 59:53, 54

Tax Sale: 60:37-51

Tax Rate: 59:23 (certified by Commissioner)

Tax Rate Recapitulation Sheet: STF 31C (now submitted on-line; See BOA Annual Instructions)

Tax Rate Shift: 40:56; 58:1A

Tax Paid under Protest: 60:98 (recovery by taxpayer)

Tax Taking and Foreclosure: 60:53-56; 60:62-76A

- Assignment of tax titles: 60:52 (proceeds received from assignment of tax title in excess of amount of taxes, interest and charges is ordinary municipal revenue); See IGR 2005-208
- Attorney's fees: 60:65
- Bankruptcy: 11 USC § 362(b)(18) (effective 10/22/94, bankruptcy petition is not a stay of creation or perfection of statutory lien for ad valorem property tax, or special assessment, if tax or assessment becomes due after filing petition)
- Budgeting for costs: 60:50B
- Collector's certification
    - Subsequent years' taxes to tax title account: 60:61
    - Amounts necessary for taking of land: 60:37B
- Contaminated site: 21E:2 (in definition of "owner")
- Decree barring redemption: 60:69-69A (one year)
- Deed in lieu of foreclosure: 60:77C, See IGR 2002-206
- Disclaimer: 60:84 (issued by collector)
- Easements, restrictions, covenants running with land: 60:45 (not subject to tax lien; survive foreclosure)
- Fees allowed to collector: 60:15; 60:55, to treasurer: 60:62; 60:65; 60:79
- Final disposition of tax title account: STF 486 (upon foreclosure, tax title changed on books of account to tax possession account)
- Foreclosure petition: 60:65
- Funding costs of foreclosure: 60:50B
- Installment payments: 60:62; 60:62A; See IGR 2005-208
- Instrument of taking: 60:54; See STF 301
- Land of low value: 60:79-80C, 60:81B (expedited foreclosure where redemption amount exceeds assessed value); See STF 452 and STF 452A
- Management of land acquired for taxes: 60:52
- Notice of foreclosure decree: STF 486
- Notice of taking: 60:53 (by publication or service)
- Partial redemption: 60:76, 76A (petition to partition in land court)
- Payment Agreements: 60:62; 60:62A; See IGR 2005-208
- Pro rata/ pro forma taxes: 44:63A
- Public auction: 60:77B (sale by custodian of property acquired by foreclosure of tax titles)
- Redemption: 60:62 (instrument of redemption); See STF 441; 60:76 (petition filed in land court)
- Rents: 60:53 (collector can take possession and collect rent)
- Tax possessions: 60:77B (mayor or selectmen may appoint custodian to manage property acquired through foreclosure of tax titles)
- Tax title account: STF 410
- Taxes not assessed after foreclosure of rights of redemption: 60:77
- Vacating decree: 60:69-69A

Taxation of Resource Recovery Facilities or Landfills: 16:24A (tax imposed on privately owned or operated facilities)

Taxpayer Suits

- One or more taxpayer(s) - suit to enforce municipal finance laws : 44:59

- Ten or more taxpayers – suit to prohibit illegal appropriations: 40:53

Tax Title Revolving Fund: 60:15B; See IGR 2016-101

Technology Park Corporation: 40J
- Taxation of: 40J:4A

Telegraph and Telephone Companies: 59:39 (central valuation)

Television (Community Antenna Television Systems, CATV): 166A
- License fees: 166A:9

Temporary Loans: 44:17 (refund, payment)

Temporary Officer: 41:61A (city); 41:40, 41:11 (town)

Ten Taxpayer Petition: See Taxpayer Suits

Term of Office: 41:1 (shall not exceed 5 years)

TIF: See Tax Increment Financing

Timeshares: 183B
- Taxation and assessment: 183B:3(b) (tax is assessed on entire property as single unit and bill is sent to management entity)

Tips and Gratuities: See Matthews v. Westborough, 131 Mass. 521, 522(1881); Jones v. Natick, 267 Mass. 567, 570 (1929); Quinlan v. Cambridge, 320 Mass. 124, 127 (1946) (a municipality may not incur an expense which is a mere gratuity or private gift to a person whose situation may appeal to public sympathy)

Tobacco (ban on using public funds to purchase): 44:58

Town Collector: 41:38A

Town Counsel: 41:26A

Town Meeting
- Warrant: 39:9; 39:10
- Recess and continuance due to weather or public safety emergency: 39:10A

Town Officers: 41:1, 41:1B

Town Reports: 40:49 (selectmen's annual report); 40:50 (town clerk transmits copy to state library); 41:60 (town accountant sends copy of town budget to Director – Schedule A); 41:60 (town accountant's annual report)

Trailer (Mobile Home, Manufactured Housing): 140:32G (in licensed park subject to monthly license fee); 59:5(36) (property tax exemption if located in licensed park)

Training: 59:21B (for assessors)

Transfer of Appropriations: 44:33B; See IGR 2017-13

Transfer of Land between Municipal Departments and Purposes: 40:15A

Transient Vendors' Fees: 101:5

Transportation Machinery: 59:18(2A)

Treasurer

- Bond and duties: 41:35
- Budget for foreclosure: 60:50B
- Compensation (local option): 41:108P
- County treasurer's authority: 35:10
- Insufficient Appropriation: 44:31
- Investment: 44:54-55B
- Removal: 41:39B (Commissioner must petition superior court)
- Report: 41:35

Trustee: See generally DLS Course 101 Handbook, Chapter 1, Section 6.3; Dunham v. City of Lowell, 200 Mass. 468 (1909) (assessment is to trustee); See also Miner v. Pingree, 110 Mass 47 (1872) ("land is taxable to the person having the legal estate therein, although he is a mere trustee without power of control or management") and Kirby v. Board of Assessors of Medford, 350 Mass. 386 (1966) (a trustee who also has a beneficial interest in the property is an owner for exemption purposes.); See also IGR 1991-209

Trust Funds

- Board of Commissioners: 41:45-45A, 47
- Investment: 44:54; See also Legal List of Investments: 167: 15A-15K
- Records and reports: 41:47
- Treasurer as custodian: 41:46

Trusts: See Assessors of Boston v. Neal, 311 Mass 192 (1942) (real property held in trust should be assessed to holders of legal title as owners); See also Trustee

Turnpike: St. 2009, c. 25 (transportation reform legislation merged Massachusetts Turnpike Authority into Massachusetts Department of Transportation); 6C; See also Massachusetts Department of Transportation

Unclaimed Municipal Monies: 200A:9; See Escheat, Tailings

Uncollectible Taxes/Excises

- Abatement: 59:71 (personal property taxes); 58:8 (real estate taxes authorized by Commissioner)
- Distress or seizure: 60:24
- Motor vehicle excise: 60A:7; See IGR 2004-209
- Boat excise: 60B:5; 60A:7; See IGR 2004-209

Unemployment Payments: 40:5E; 151A:14A(a)

Unexpended Loan Balance: 44:20

Uniforms: 40:6B (local option provision that allows communities to appropriate funds to purchase uniforms for members of police and fire departments)

Uniform Procurement Act: 30B; See generally DLS Course 101 Handbook, Chapter 1, Section 2.2; See also Procurement Manual on IG's website (Chapter 30B establishes standardized procedures for public officials to follow when buying or contracting for supplies, equipment, services and real property; also governs the disposition of surplus supplies, equipment and real property; the Inspector General ("IG") is responsible for interpreting and enforcing the Uniform Procurement Act);

- Exemptions:
  - CPA acquisition of real property interests: 44B:5(f)
  - List of exemptions: 30B:1(b); See also Appendix A of Procurement Manual on IG's website

Unpaid Bills: 44:64

Urban Redevelopment Corporations: 121A:10 (exemption from property tax and subject to excise instead)

Utility: See Exemptions (under Personal Property)

Vacancy in Town Office: 41:11 (appointment to fill); 41:40 (appointment of temporary officer); See also 41:56 (selectmen and town clerk to approve warrants)

Vacant Land: 59:2A(b) (classified as residential if (i) located in a residential zone or (ii) accessory to a residential parcel)

Vacation Pay Advances: 44:65 (local acceptance statute)

Valuation Date: 59:2A ("assessors of each city and town shall determine the fair cash valuation of … real property for the purpose of taxation on the first day of January of each year.")

Veterans

- Definition of "veteran": 4:7(43)
- Domicile: 59:5(22)(a) – (f); 59:5(22A) – (22E); See OP 2007-33; Sylvia J. Nye v. Assessors of Dalton, ATB Docket No. F287876 (September 20, 2007)
- Exemptions: 59:5(22)(a) – (f); 59:5(22A) – (22E); See Bulletin 2006-15B; See generally DLS Course 101 Handbook, Chapter 7, Section 3.6 and Tables 2, 3 and 7
- Paraplegic veterans: 59:5(22F) exemption for paraplegic veterans; See IGR 2017-19
- Proximate result: 59:5(22D)(death proximate result of combat zone injury or disease); See IGR 2017-18
- Residency - one year provision: 59:5 paragraph added by St. 1993 c. 110, § 110 (local option statute)
- Work-off abatement program: 59:5N

Veterans' Benefits: 115

Veterans' Organizations: 59:5(5) (exemption); 59:5(5A); (5B), (5C) (local option increase in exemption benefit)

Veto: 39:4; 43:55; 43:63 (by mayor; cannot be taken up by Council for override for 7 days)

Voluntary Payments of Taxes: See Early Payment; Special Warrant to Collect Taxes

Vote (unpaid prior year's bills): 44:64 (4/5 vote at annual town meeting or 9/10 vote at special town meeting or 2/3 vote of city council for unpaid previous year's bill legally unenforceable due to insufficiency of appropriation when liability incurred)

Voter Registration: 51:26 (20 days prior to election; 10 days prior to special town meeting)

Wages, payment of: 149:148 (Fair Labor Division of the Business and Labor Bureau of the Office of Attorney General enforces the Massachusetts laws relating to the payment of wages to employees)

Waiver: 60:15 (by collectors when accrued interest and charges are $15.00 or less)

Warrant (for payment of vendor bills and payroll)

- Approval of departmental bills and payrolls for payment: 41:41, 41:52, 41:56 (municipalities); 71:16A (regional school districts)
- Approval during absence of selectmen: 41:56
- Assessors' commitment of tax list: 59:53 (to collector with warrant)
- Bills: 41:56
- Excise collection: 60A:2A; See Susan J. Wright v. Collector and Treasurer of Arlington, 422 Mass. 455, 458 (1996) ("The statute in plain language requires the issuance and service of a warrant" prior to utilizing the nonrenewal procedure).
- Tax collection: 59:55 (form and contents)

Warrant (for meetings)

- District meeting: 41:119
- Town meeting: 39:10

Water

- Acquisition of land for water purposes: 40:39B
- Charges, collections/abatements: 40:42A-F
- Lien for charges: 40:42A
- Rates: 41:69B (authorized to retain surplus revenue)
- Shut-off: 165:11A
- Special assessments (betterments): 40:42G-42K
- Surplus revenue: 41:69B
- Water Storage Facility Contracts: 40:61-69

Water Infrastructure Investment Fund: 40:39M; See IGR 2016-103

Water Rates

- Base rates: 165:2B (increasing block rates for high volume users); 40:39L (descending unit rates prohibited)
- Collection of: 40:42A-42F
- Interest before commitment as part of tax: 40:21E
- Setting rates: 41:69B

Water/Sewer Charges

- Abatement: 40:42E (water charges added to tax); 83:16E (sewer charges added to tax); 59:5(52), (53) (seniors, properties with septic systems in communities with water/sewer debt shift)
- Debt shift: 59:21C(n); See IGR 1993-207 (Proposition 2½ debt exclusion without ballot question lets city or town transfer recovery of water and sewer debt service costs from user charges to property tax levy); See OP 2005-482 and OP 2006-79
- Governmental entities' liability: 40:42C; 83:16C; Winthrop v. Winthrop Housing Authority, 27 Mass. App. Ct. 645 (1989) (housing authority not exempt from paying town's annual charges for use of common sewer system).
- Independent Commission: 40N
- Rates: 41:69B (water); 83:16 (sewer)
- Rate relief fund: 29:2Z

Water/Sewer Commission (Independent): 40N

Weekly Pay: 149:148; See also Wages

Wetlands Protection Fees: 131:40 (persons filing notices of intent to conduct certain activities on wetlands must pay a fee, a portion of which is paid to the city or town and the balance to the Department of Environmental Protection); See IGR 1998-101 (fees may be spent without appropriation); St. 1989, c. 287, § 54; St. 1997, c. 43, § 218

Wetlands Protection Revolving Fund: 131:40; See also Funds (no appropriation needed/revolving)

Will: 59:12D; See generally DLS Course 101 Handbook, Chapter 1, Section 7.2.1

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