

House No. 104

Message from His Excellency the Governor recommending legislation relative to strengthening the Commonwealth's partnership with municipalities.

The Commonwealth of Massachusetts



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To the Honorable Senate and House of Representatives:

I am filing for your consideration a bill entitled "An Act Strengthening the Commonwealth's Partnership with its Municipalities."

This legislation provides cities and towns with the tools they need to respond to the present fiscal emergency by managing limited resources more efficiently. It enables municipal officials to control their employee health care costs by easing the requirements for entry into the state Group Insurance Commission and holding municipalities financially accountable for providing cost-efficient health care. It requires each community to move all its eligible retirees to Medicare coverage, and provides some pension funding relief within fiscally responsible parameters. Several provisions encourage and facilitate regionalization of municipal services and reform municipal procurement and advertising requirements, thus providing cost efficiencies without jeopardizing transparency or quality. Finally, this legislation allows municipalities more legal flexibility in such areas as the permissible number of alcoholic beverage licenses, the maximum age of police officers and firefighters, and fixing inadvertent procedural mistakes in calling town elections and town meetings, thus dramatically reducing the need for special legislative exemptions.

Together with the additional municipal revenues proposed in the Emergency Recovery Bill that I am also filing today, these measures can help cities and towns weather the present fiscal downturn, save hundreds of millions of dollars over time, and take significant pressure off property taxes now and in the future. I am especially grateful to Lieutenant Governor Murray and to the municipal officials who spoke up during his municipal listening tour, the source of many of the ideas in this proposal.

I urge your prompt and favorable consideration of this legislation.

Sincerely,
DEVAL L. PATRICK,
Governor.

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT STRENGTHENING THE COMMONWEALTH'S PARTNERSHIP WITH MUNICIPALITIES.

Whereas, the deferred operation of this act would tend to defeat its purpose, which is forthwith to strengthen the commonwealth's partnership with its municipalities in the present fiscal emergency, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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

INTERNET ADVERTISING OF PROCUREMENTS - 1

SECTION 1. Chapter 7 of the General Laws is hereby amended by inserting after section 22N the following section:-

Section 22O. Notwithstanding any general or special law to the contrary, whenever a law requires a state agency, department, office, commission, authority or governmental body, as defined in section 2 of chapter 30B, to publish in a newspaper a notice of a public procurement or solicitation, it shall be sufficient instead to post that notice on a public government internet website, including the commonwealth's electronic solicitation and bidding website.

REVERSE AUCTIONS - 1

SECTION 2. Section 2 of chapter 30B of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by inserting after the definition of "Responsible bidder or offeror" the following definition:-

"Reverse auction", an internet-based process used to buy supplies and services, whereby sellers of the supply or service being auctioned anonymously bid against each other until time expires and until the governmental body determines from which sellers it will buy based on the pricing obtained as a result of the reverse auction.

SUBMISSION OF ELECTRONIC BIDS - 1

SECTION 3. Said section 2 of chapter 30B, as so appearing, is hereby further amended by inserting after the definition of "Services" the following definition:- "Submission requirements", those requirements which set forth, in either the invitation for bids or the request for proposals, whether the bids or proposals are to be delivered to a specific office address and, if online/electronic bids or proposals will be accepted,

22 to a specified publicly-accessible website or system sponsored by a governmental body or the
23 commonwealth, which includes encryption, lockbox, date/time stamp, audit trail and secure access
24 features, as may be required by law. Electronic bids or proposals are only permitted if the governmental
25 body has the electronic capability to maintain the confidentiality of the bids until the bid opening time and
26 the proposals until the evaluation process is complete.

27 INCREASED BIDDING THRESHOLDS UNDER 30B

28 SECTION 4. Section 4 of said chapter 30B, as so appearing, is hereby amended by striking out, in line
29 3, the words “\$5,000 or greater, but less than \$25,000” and inserting in place thereof the following
30 words:- \$10,000 or greater, but less than \$25,000.

31 SECTION 5. Said section 4 of chapter 30B, as so appearing, is hereby further amended by striking out, in
32 line 14, the figure “\$5,000” and inserting in place thereof the following figure:- \$10,000.

33 SECTION 6. Section 5 of said chapter 30B, as so appearing, is hereby amended by striking out, in lines 1
34 to 2, the words “Except as permitted under section six or section eight” and inserting in place thereof the
35 following words:- Except as permitted under section 6, section 6A or section 8.

36 SUBMISSION OF ELECTRONIC BIDS - 2

37 SECTION 7. Said section 5 of chapter 30B, as so appearing, is hereby further amended by striking out, in
38 lines 7 to 8, the words: “the address of the office to which bids are to be delivered” and inserting in place
39 thereof the following words:- the bid’s submission requirements as defined in section 2.

40 INTERNET ADVERTISING OF PROCUREMENTS - 2

41 SECTION 8. Said section 5 of chapter 30B, as so appearing, is hereby further amended by inserting after
42 the word “body”, in line 32, the following words:- or on a public internet website of either the
43 governmental body of the commonwealth.

44 SUBMISSION OF ELECTRONIC BIDS - 3

45 SECTION 9. Section 6 of said chapter 30B, as so appearing, is hereby amended by striking out, in lines
46 10 to 11, the words: “the address of the office to which the proposals are to be delivered” and inserting in
47 place thereof the following words:- the proposal’s submission requirements as defined in section 2.

48 REVERSE AUCTIONS – 2

49 SECTION 10. Said chapter 30B is hereby amended by inserting after section 6 the following section:-
50 Section 6A. (a) A procurement officer may enter into procurement contracts in the amount of \$50,000 or
51 more utilizing reverse auctions for the acquisition of supplies and services. The reverse auction process
52 shall include a specification of an opening date and time when real-time bids may be accepted
53 electronically via the internet, and provide that the procedures shall remain open until the designated
54 closing date and time.

55 (b) All bids on reverse auctions shall be posted electronically on the internet, updated on a real time basis,
56 and shall allow registered bidders to lower the price of their bid below the lowest bid on the internet.

57 (c) The procurement officer shall require vendors to register before the reverse auction opening date and
58 time, and as part of the registration, agree to any terms and conditions and other requirements of the
59 solicitation.

60 (d) Reverse auctions shall not be subject to subsections (b), (d) and (f) of section 5 but shall be subject to
61 all other provisions of that section.

62 (e) The chief procurement officer shall unconditionally accept a bid without alteration or correction,
63 except as provided in this paragraph. After the bidding period closes, a bidder may not change the price
64 or any other provision of the bid in a manner prejudicial to the interests of the governmental body or fair
65 competition. The procurement officer shall waive minor informalities or allow the bidder to correct them.
66 If a mistake in the intended bid is clearly evident on the face of the bid, the procurement officer shall
67 correct the mistake to reflect the intended correct bid and so notify the bidder in writing, and the bidder
68 may not withdraw the bid. A bidder may withdraw the bid if a mistake is clearly evident on the face of
69 the bid but the intended correct bid is not similarly evident.

70 CIVIL SERVICE MAXIMUM AGE

71 SECTION 11. Section 58 of chapter 31 of the General Laws, as so appearing, is hereby amended by
72 inserting after the first sentence the following sentences:- Appointing authorities that seek to waive the
73 maximum age requirement for certain individuals shall submit a written application to the administrator.
74 The administrator may waive this requirement based on extenuating circumstances, consistent with the
75 fundamental purposes of the requirement. The administrator may adopt regulations for reviewing these
76 applications.

77 SECTION 12. Section 58A of said chapter 31, as so appearing, is hereby further amended by adding the
78 following 3 sentences:- Appointing authorities that seek to waive the maximum age requirement for
79 certain individuals shall submit a written application to the administrator. The administrator may waive
80 this requirement based on extenuating circumstances, consistent with the fundamental purposes of the
81 requirement. The administrator may adopt regulations for reviewing these applications.

82 REVISED PROVISIONS FOR TRANSFER OF MUNICIPAL RETIREMENT SYSTEMS INTO PRIT

83 SECTION 13. Paragraph (c1/2) of subdivision (8) of section 22 of chapter 32 of the General Laws, as
84 inserted by section 2 of chapter 68 of the acts of 2007, is hereby amended by inserting after the word
85 “perpetuity”, in the first paragraph, the following words:- , but a system that has voluntarily transferred
86 ownership and control of all of its assets to the PRIM board before receiving a notice from the
87 commission that the system is underperforming, as determined under this section, shall not be subject to
88 the requirement that the transfer be in perpetuity.

89 SECTION 14. Said paragraph (c1/2) of subdivision (8) of section 22 of chapter 32, as so inserted, is
90 hereby further amended by striking out the fourth paragraph and inserting in place thereof the following
91 paragraph:-

92 A system ordered by the commission to transfer its assets under this paragraph may appeal to the
93 commission for an exemption by filing written notice of its appeal with the commission not later than 30
94 days after receiving the commission’s order to transfer its assets. The commission may grant an
95 exemption from the transfer requirement of this paragraph if the system’s rate of return has exceeded the
96 PRIT Fund rate of return for the previous 2 years or if the system’s rate of return was affected by other
97 extenuating circumstances. The commission may also consider the system’s management costs, its risk

98 return ratio and any other factors it considers appropriate. A system may seek judicial review of the
99 commission's decision to deny an exemption in the manner provided in section 14 of chapter 30A. An
100 exemption granted by the commission under this paragraph shall take effect only upon the approval of a
101 majority of the local governing body as follows: in a county, by the county commissioners, in a city
102 having a Plan D or Plan E charter, by the city council and the manager, in any other city the city council
103 and the mayor, in a town shall, by the board of selectmen, in a regional retirement system by the regional
104 retirement board advisory council and in all other districts, by the governing board. The local governing
105 body shall vote whether or not to approve the commission's grant of exemption within 30 days after the
106 commission's decision to provide an exemption.

107 PRO-RATING OF INSURANCE FOR PART-TIME EMPLOYEES

108 SECTION 15 . Section 3 of chapter 32B of the General Laws, as appearing in the 2006 Official Edition, is
109 hereby amended by inserting after the first paragraph the following paragraph:-

110 For an employee regularly employed for fewer than 37.5 hours per week, the governmental unit may
111 contribute an amount of that employee's premium that is the same proportion of the amount paid for a
112 full-time employee's premium as that employee's regular weekly hours is of 37.5 hours.

113 TRANSFER OF ELIGIBLE MUNICIPAL RETIREES INTO MEDICARE

114 SECTION 16. Section 18 of chapter 32B is hereby repealed.

115 SECTION 17. Said chapter 32B of the General Laws is hereby amended by striking out section 18A, as
116 inserted by chapter 374 of the acts of 2008, and inserting in place thereof the following section:-

117 Section 18B. (a) All retirees, their spouses and dependents insured or eligible to be insured under this
118 chapter, if enrolled in Medicare Part A at no cost to the retiree, spouse or dependents or eligible for
119 coverage thereunder at no cost to the retiree, spouse or dependents, shall be required to transfer to a
120 Medicare health plan offered by the governmental unit under section 11C or section 16, if the benefits
121 under the plan and Medicare Part A and Part B together shall be of comparable actuarial value to those
122 under the retiree's existing coverage, but a retiree or spouse who has a dependent who is not enrolled or
123 eligible to be enrolled in Medicare Part A at no cost shall not be required to transfer to a Medicare health
124 plan if a transfer requires the retiree or spouse to continue the existing family coverage for the dependent
125 in a plan other than a Medicare health plan offered by the governmental unit.

126 (b) Each retiree shall provide the governmental unit, in such form as the governmental unit shall
127 prescribe, such information as is necessary to transfer to a Medicare health plan. If a retiree does not
128 submit the information required, he shall no longer be eligible for his existing health coverage. The
129 governmental unit may from time to time request from a retiree, a retiree's spouse or a retiree's
130 dependent, proof, certified by the federal government, of eligibility or ineligibility for Medicare Part A
131 and Part B coverage.

132 (c) The governmental unit shall pay any Medicare Part B premium penalty assessed by the federal
133 government on the retiree, spouse or dependent as a result of enrollment in Medicare Part B at the time of
134 transfer.

135 PROVISION OF GIC COMPARABLE HEALTH INSURANCE

136 SECTION 18. The fourth paragraph of subsection (a) of section 19 of chapter 32B of the General Laws,
137 as inserted by section 4 of chapter 67 of the acts of 2007, is hereby amended by striking out, in the eighth
138 and twelfth sentences, the figure “70” and inserting in place thereof, in both instances, the following
139 figure:- 50.

140 SECTION 19. Said section 19 of chapter 32B, as so inserted, is hereby further amended by adding the
141 following subsection:-

142 (j) (1) A political subdivision which does not elect to transfer its subscribers to the group insurance
143 commission under subsection (e) or revokes its acceptance or withdraws from the commission under
144 subsection (h) shall be subject to regulations adopted by the secretary of administration and finance
145 creating a process by which to evaluate the subdivision’s cost of health care to its employees.

146 (2) Within 7 days after the regulations specified in paragraph (1) have been adopted, and in subsequent
147 years as determined by the regulations, the commission shall submit to the secretary a determination of
148 the average cost per member of the insurance provided by the commission.

149 (3) Within 30 days after these regulations have been adopted, and in subsequent years as determined by
150 the regulations, each political subdivision subject to this subsection shall submit to the secretary of
151 administration and finance documentation of the cost of the health insurance it provides to its members,
152 including the average cost of insurance per member.

153 (4) If the secretary of administration and finance determines within 30 days of receiving this information
154 that a political subdivision is paying an average cost per member that exceeds the amount paid by the
155 commission by more than a percentage determined in the regulations, the secretary shall notify the
156 political subdivision that it shall demonstrate within 90 days that it will take action to reduce its cost to an
157 average cost per member comparable to that paid by the commission.

158 (5) If the political subdivision does not demonstrate within 90 days after it receives this notice that it will
159 adjust its health insurance cost to comply with this section, the secretary shall notify the political
160 subdivision that its general government aid for the following fiscal year shall be adjusted to reflect the
161 difference between the political subdivision’s cost of health insurance per employee and the
162 commission’s cost of health insurance per employee.

163 VALIDATION OF LOCAL ELECTIONS BY SECRETARY OF STATE

164 SECTION 20. Section 10 of chapter 39 of the General Laws, as appearing in the 2006 Official Edition, is
165 hereby amended by adding the following paragraph:-

166 After written application by the board of selectmen, the state secretary may validate or ratify a town
167 meeting, town election and actions taken pursuant to the town meeting or town election, if the secretary
168 determines that inadvertent failure to comply with the procedural requirements of this chapter or of a
169 town by-law or charter did not contradict the fundamental purposes of those procedural requirements and
170 was unlikely to affect the outcome of the town election or town meeting. The state secretary may adopt
171 regulations to carry out this paragraph.

172 LONG-TERM MUNICIPAL LEASES

173 SECTION 21. Section 3 of chapter 40 of the General Laws, as appearing in the 2006 Official Edition, is
174 hereby amended by striking out, in line 4, the word “ten” and inserting in place thereof the following
175 figure:- 99.

176 COLLECTIVE BARGAINING AND REGIONAL ENTITIES

177 SECTION 22. The second paragraph of section 4A of chapter 40 of the General Laws, as appearing in
178 the 2006 Official Edition, is hereby amended by adding the following paragraph:- A decision to enter into
179 an intermunicipal agreement under this section, or to join any regional entity, shall not be subject to
180 collective bargaining under chapter 150E.

181 COLLECTIVE PURCHASING BY EDUCATIONAL COLLABORATIVES

182 SECTION 23. Said chapter 40 of the General Laws is hereby amended by inserting after section 4E the
183 following section:-

184 Section 4E1/2.(a) Notwithstanding any general or special law to the contrary, for the benefit of their
185 school programs, education collaboratives, as defined in section 4E, may make purchases from a vendor’s
186 contract that has been competitively procured by another state or political subdivision or public entity
187 thereof for the item or items being purchased.

188 (b) These education collaboratives shall not be subject to subsection (c) of section 1 of chapter 30B or
189 section 22A of chapter 7 insofar as those laws preclude out-of-state collective purchases by education
190 collaboratives for a period not to exceed 2 years after the effective date of this section, but those
191 provisions shall apply to any collective purchasing by education collaboratives that occurs more than 2
192 years after that date.

193 (c) The inspector general shall review the process by which education collaboratives are making out-of-
194 state collective purchases. Education collaboratives participating in out-of-state collective purchasing
195 must submit biannually the following summary information to the office of the inspector general: (1) the
196 entity from which the purchase was made and, if the purchase was from a state, political subdivision or a
197 public entity of another state, what information informed them that the out-of-state entity was a political
198 subdivision or a public entity, (2) a full and complete description of the items purchased, and (3)
199 documentation of savings obtained, with relevant Massachusetts cost comparisons.

200 MUTUAL AID AGREEMENT

201 SECTION 24. Said chapter 40 of the General Laws is hereby amended by inserting after section 4I the
202 following section:-

203 Section 4J. There shall be a Statewide Mutual Aid Agreement, the purpose of which is to create a
204 framework for the provision of mutual aid assistance among the parties to the Agreement in the case of
205 any public safety incident. The assistance to be provided under the Agreement shall include but not be
206 limited to fire service, law enforcement, emergency medical services, transportation, communications,
207 public works, engineering, building inspection, planning and information assistance, mass care, resource
208 support, public health, health and medical services, search and rescue, and any other resource, equipment
209 or personnel that a party to the Agreement may request or provide in anticipation of, or in response to, a
210 public safety incident.

211 Article I. DEFINITIONS

212 As used in this Agreement, the following terms shall have the following meanings:

213 “Agreement”, this Statewide Mutual Aid Agreement established by this section.

214 “Authorized representative”, in the case of a city or town, the mayor, city manager, town manager, town
215 administrator, executive secretary, police chief or on-duty shift commander of the police department, fire
216 chief or on-duty shift commander of the fire department, health director or chair person of the board of
217 health, and the emergency management director. In the case of a governmental unit that is not a city or
218 town, the chief executive officer or on-duty shift supervisor.

219 “Emergency Management Assistance Compact” or “EMAC”, the interstate compact that provides for
220 mutual assistance between the commonwealth and certain other states pursuant to chapter 339 of the acts
221 of 2000.

222 “Employee”, a person employed full time or part time by a governmental unit, a volunteer officially
223 operating under a governmental unit, or a person contractually providing services to a governmental unit.

224 “Governmental unit”, a city, a town, a county, a regional transit authority established under chapter
225 161B, a water or sewer commission or district established under the provisions of chapter 40N or
226 pursuant to a special law, a fire district, a regional health district established under the provisions of
227 chapter 111, the Massachusetts Port Authority, a regional school district, a law enforcement council, or
228 any other political subdivision of the commonwealth.

229 “Incident command system” or “ICS”, the standardized National Incident Management System (NIMS)
230 that establishes an on-scene management system of procedures for controlling personnel, facilities,
231 equipment and communications from different agencies to work together towards a common goal in an
232 effective and efficient manner. ICS is the chain of leadership and command at the scene of an emergency
233 or other event for which mutual aid assistance is provided.

234 “International Emergency Management Assistance Compact” or “IEMAC”, the international compact
235 that provides for mutual aid between the commonwealth and certain other states and provinces of Canada
236 pursuant to section 58 of chapter 300 of the acts of 2002.

237 “Law Enforcement Council”, a non-profit corporation organized under chapter 180 whose directorate
238 includes municipal police chiefs and whose membership includes (a) municipalities whose participation
239 in the council has been authorized by their principal executives, and (b) other law enforcement agencies;
240 and whose purpose is to provide:

- 241 (1) mutual aid to its members pursuant to mutual aid agreements;
242 (2) mutual aid or requisitions for aid to non-members consistent with section 8G of this chapter or section
243 99 of chapter 41; and,
244 (3) enhanced public safety by otherwise sharing resources and personnel.

245 “MEMA”, the Massachusetts emergency management agency.

246 “Mutual aid assistance”, cross-jurisdictional provision of emergency services, materials or facilities by
247 agencies or organizations to assist each other when existing resources are or may be inadequate.

248 “Party”, a governmental unit that is a party to the Agreement under this section.

249 “Public safety incident”, an event, emergency or disaster, that threatens or causes harm to public health,
250 safety and/or welfare and that exceeds, or reasonably may be expected to exceed, the response or recovery
251 capabilities of any governmental unit. These events include, but are not limited to, natural and manmade
252 disasters, technological hazards, planned events, civil unrest, health related events and emergencies, acts
253 of terrorism, and trainings and exercises that test and simulate the ability to manage, respond to or recover
254 from any of these events.

255 “Requesting party”, a party that requests aid or assistance from another party pursuant to the Agreement.

256 “Sending party”, a party that renders aid or assistance to another party under the Agreement.

257 Article II. PARTIES TO THE AGREEMENT

258 A. Cities and Towns

259 If a city or town wishes to join the Agreement, the mayor in the case of a city, the city manager in the
260 case of a Plan D or E city, or the town manager, town administrator, or chair of the board of selectmen
261 upon approval by a majority vote of the board of selectmen, may act on behalf of the city or town to join
262 the agreement by notifying the director of MEMA in writing. The municipality shall be a party to the
263 Agreement 30 days after receipt by MEMA of the written notification.

264 If a city or town has joined the Agreement but wishes to opt out of the Agreement, the mayor in the case
265 of a city, the city manager in the case of a Plan D or E city, or the town manager, town administrator, or
266 chair of the board of selectmen upon approval by a majority vote of the board of selectmen in the case of
267 a town, may act on behalf of the city or town to opt out of the Agreement by notifying MEMA in writing.
268 The removal of the municipality from the Agreement shall take effect 10 days after receipt by MEMA of
269 the written notification.

270 B. Other Governmental Units

271 If a governmental unit that is not a city or town wishes to join the Agreement, the chief executive officer
272 of the governmental unit may act on its behalf to join the agreement by notifying the director of MEMA
273 in writing. The governmental unit shall be a party to the Agreement 30 days after receipt by MEMA of
274 the written notification.

275 If a governmental unit has joined the Agreement but wishes to opt out of the Agreement, the chief
276 executive officer of the governmental unit may act on its behalf to opt out of the Agreement by notifying
277 MEMA in writing. The removal of the municipality from the Agreement shall take effect 10 days after
278 receipt by MEMA of the written notification.

279 C. Cities and Towns in Adjoining States

280 A city or town that directly borders a city or town of the commonwealth, but is in another state, may join
281 the Agreement. A duly authorized officer of such a city or town shall provide written notice to the
282 director of MEMA of its intent to join the Agreement together with a valid written certification of the
283 lawfulness of his or her action and authority. The city or town shall be a party to the Agreement 10 days
284 following receipt by MEMA of the written notification.

285 The officer or successor in office of such a city or town in another state that has joined the Agreement
286 may act on behalf of the city or town to remove itself as a party by notifying the director of MEMA in

287 writing of its intent. The removal of the city or town from the Agreement shall take effect 30 days after
288 receipt by MEMA of the written notification.

289 Article III. REQUESTS FOR MUTUAL AID ASSISTANCE

290 A request by a party to receive mutual aid assistance under to the Agreement must be made by an
291 authorized representative of the requesting party and must be communicated to an authorized
292 representative of the sending party or to MEMA. Such a request may be communicated orally or in
293 writing. If communicated orally, the requesting party shall reduce the request to writing and deliver it to
294 the sending party or to MEMA at the earliest possible date, but no later than 72 hours after making the
295 oral request.

296 A party to the Agreement may request mutual aid assistance during, in anticipation of, or as a result of a
297 public safety incident.

298 An oral or written request for mutual aid assistance under the Agreement shall include the following
299 information: (1) a description of the public safety incident; (2) the nature, type and amount of personnel,
300 equipment, materials, supplies or other resources being requested; (3) the manner in which the resources
301 will be used and deployed; (4) a reasonable estimate of the length of time the resources will be needed;
302 (5) the location to which the resources should be deployed; and (6) and the requesting party's point of
303 contact.

304 A party that receives a request for mutual aid assistance shall, to the extent reasonable and practicable
305 under the circumstances, provide and make available the resources requested by the requesting party.
306 However, a party may withhold requested resources to the extent necessary to provide reasonable
307 protection and coverage for its own jurisdiction.

308 Article IV. SUPERVISION; CONTROL; OPERATION OF EQUIPMENT

309 The requesting party shall be responsible for the overall operation, assignment and deployment of
310 resources and personnel provided by a sending party consistent with the NIMS and the Incident
311 Command System. The sending party shall retain direct supervision and command and control of
312 personnel, equipment and resources provided by the sending party unless otherwise agreed to by the
313 requesting party and sending party.

314 During the course of rendering mutual aid assistance under this Agreement, the sending party shall be
315 responsible for the operation of its equipment and for any damage thereto unless the sending party and the
316 requesting party agree otherwise.

317 Article V. COSTS AND REIMBURSEMENT

318 Except as set forth in this Agreement, all expenses incurred by the sending party in rendering mutual aid
319 assistance pursuant to the Agreement shall be paid by the sending party. But a requesting party may
320 agree to pay the expenses incurred by a sending party.

321 A sending party shall document its costs of providing mutual aid assistance under the Agreement,
322 including direct and indirect payroll and employee benefit costs, travel costs, repair costs, and the costs of
323 materials and supplies. A sending party also shall document the use of its equipment, and the quantities
324 of materials and supplies used while providing mutual aid assistance under the Agreement. A sending

325 party shall cooperate with a requesting party in documenting costs associated with providing mutual aid
326 assistance under the Agreement and seeking reimbursement for such costs.

327 Except as set forth in this Agreement, there shall be no expectation of automatic, necessary or contractual
328 reimbursement to a sending party for providing mutual aid assistance under the Agreement. But a
329 requesting party and a sending party may enter into agreements for reimbursement of costs associated
330 with providing mutual aid assistance.

331 Except as otherwise agreed to by the requesting and sending parties, the requesting party shall seek
332 reimbursement under any applicable federal and state disaster assistance programs for the costs of
333 responding to and dealing with the public safety incident, including the mutual aid assistance costs
334 incurred by all sending parties. The requesting party and each sending party shall receive, based on the
335 documented costs of providing mutual aid assistance, its pro rata share of the disaster assistance
336 compensation and reimbursement provided to the requesting party.

337 Article VI. OTHER MUTUAL AID AGREEMENTS

338 This section shall not affect, supersede or invalidate any other statutory or contractual mutual aid or
339 assistance agreements involving parties to the Agreement.

340 A party may enter into supplementary mutual aid agreements with other parties or jurisdictions.

341 In the event of a conflict between the Agreement and any lawful supplementary or preexisting statutory or
342 contractual mutual aid assistance agreement, the supplementary or preexisting agreement shall take
343 precedence over the Agreement.

344 Article VII. POWERS, LICENSES, PERMITS

345 While providing mutual aid assistance under the Agreement in the geographical jurisdiction or location of
346 a requesting party, employees of a sending party shall be afforded the same powers, duties, rights and
347 privileges as they are afforded in the sending party's geographical jurisdiction or location.

348 Employees of a sending party who hold a valid license, certificate, or other permit in their geographical
349 jurisdiction evidencing the meeting of qualifications for professional, mechanical or other skills, shall be
350 considered similarly licensed, certified or permitted in the requesting party's geographical jurisdiction or
351 location during the time that they are providing mutual aid assistance under the Agreement.

352 Article VIII. WAGES & COMPENSATION

353 Employees of a sending party, while providing mutual aid assistance under this Agreement, shall receive
354 the same salary, including overtime, that they would be entitled to receive if they were operating in their
355 own geographical jurisdiction. In the absence of an agreement to the contrary, the sending party shall be
356 responsible for, and pay, all such salary expenses, including overtime.

357 Article IX. LIABILITY

358 In transit to, returning from, and while providing mutual aid assistance under the Agreement in the
359 requesting party's jurisdiction or location, employees of a sending party shall have the same rights of
360 defense, immunity and indemnification that they otherwise would have under the law if they were acting
361 within the scope of their employment under the direction of their employer. A sending party shall provide
362 to, and maintain for, each of its employees who provide mutual aid assistance under the Agreement the

363 same indemnification, defense, right to immunity, employee benefits, death benefits, worker's
364 compensation or similar protection, and insurance coverage that would be provided to such employees if
365 they were performing similar services in the sending party's jurisdiction.

366 Each party to the Agreement waives all claims and causes of action against all other parties that may arise
367 out of their activities while rendering or receiving mutual aid assistance under this Agreement, including
368 travel outside of its jurisdiction.

369 Each requesting party shall defend, indemnify and hold harmless each sending party from all claims by
370 third parties for property damage or personal injury which may arise out of the activities of the sending
371 party or its employees, including travel, of providing mutual aid assistance under the Agreement.

372 Article X. EMERGENCY MANAGEMENT ASSISTANCE COMPACTS

373 The director of MEMA or the director's designee shall be the person authorized under EMAC and
374 IEMAC to (i) receive, coordinate, and answer all requests to the commonwealth to provide mutual aid
375 assistance to another state or country pursuant to EMAC and IEMAC, and (ii) make and coordinate all
376 requests on behalf of the commonwealth to another state or country to receive mutual aid assistance
377 pursuant to EMAC and IEMAC.

378 MEMA shall be the agency of the commonwealth authorized to dispatch resources of the commonwealth
379 or of a governmental unit to another state or country to provide mutual aid assistance pursuant to EMAC
380 and IEMAC. Employees of a governmental unit who, at the request and with the approval of MEMA,
381 render mutual aid assistance to another state or country pursuant to EMAC or IEMAC shall be considered
382 to be emergency forces and officers of the commonwealth for the limited purpose of effectuating the
383 purposes of EMAC and IEMAC.

384 Employees of the commonwealth or a governmental unit who, at the request and with the approval of
385 MEMA, render mutual aid assistance to another state or country pursuant to EMAC or IEMAC shall,
386 except as otherwise provided for in this Agreement or in EMAC or IEMAC, be provided the same
387 compensation, rights, responsibilities, benefits and protections that they would be entitled to receive if
388 they were operating in their own geographical jurisdiction.

389 The commonwealth shall reimburse each governmental unit for the reasonable expenses incurred in
390 rendering mutual aid assistance under EMAC or IEMAC at the request and with the approval of MEMA,
391 including direct and indirect payroll costs, overtime costs, travel costs, repair costs, replacement costs,
392 costs of materials and supplies, and injury or death benefits.

393 REVIEW OF ASSESSMENT CERTIFICATION SCHEDULE

394 SECTION 25. Section 56 of said chapter 40, as so appearing, is hereby amended by adding the following
395 paragraph:-

396 Notwithstanding the first paragraph or any other general or special law, the commissioner may, from time
397 to time, issue a revised schedule for the year in which he shall certify whether the board of assessors is
398 assessing property at full and fair cash valuation. After the schedule is issued, a city or town may classify
399 in the manner set forth in this section for any year before the next year of certification established in the
400 schedule for the city or town. In arranging the schedule the commissioner shall, so far as practicable and

401 appropriate, consider but not be limited to the following goals: balancing the number of certification
402 reviews conducted in each year of the triennial period, facilitating and implementing joint or cooperative
403 assessing agreements or districts, assisting boards of assessors to comply with any minimum standards of
404 assessment performance established under section 1 of chapter 58 and producing uniformity in the
405 valuation, classification and assessment of property within each city or town and throughout the
406 commonwealth.

407 JOINT OR REGIONAL ASSESSING AGREEMENTS

408 SECTION 26. Chapter 41 of the General Laws is hereby amended by striking out section 30B, as
409 appearing in the 2006 Official Edition, and inserting in place thereof the following section:-

410 Section 30B. (a) Notwithstanding any general or special law, or any municipal charter, vote, bylaw, or
411 ordinance, any 2 or more cities and towns may by vote of their legislative bodies enter into an agreement
412 for joint or cooperative assessing, classification and valuation of property. Such agreement shall be for a
413 term not to exceed 25 years and provide for:

414 (1) the division, merger or consolidation of administrative functions between or among the parties, or the
415 performances thereof by one city or town on behalf of all the parties;

416 (2) the financing of the joint or cooperative undertaking;

417 (3) the rights and responsibilities of the parties with respect to the direction and supervision of the work to
418 be performed and with respect to the administration of the assessing office including the receipt and
419 disbursement of funds, the maintenance of accounts and records and the auditing of accounts;

420 (4) annual reports of the assessor to the constituent parties;

421 (5) the duration of the agreement and procedures for amendment, withdrawal or termination thereof; and

422 (6) any other necessary or appropriate matter.

423 (b) An agreement under this section may also provide for the formation of a single assessing department
424 for the purpose of employing assistant assessors and necessary staff and performing all administrative
425 functions. An agreement may also vest in 1 person, the board of assessors of 1 of the parties or a regional
426 board of assessors comprised of at least 1 representative from each of the parties and selected in the
427 manner set forth in the agreement all the powers and duties of the boards of assessors and assessing
428 departments of the parties. In that case, the existing boards of assessors of the other parties, or of all the
429 parties if their assessors' powers and duties are vested in 1 person, shall terminate in accordance with
430 section 2 for the duration of the agreement. Unless the agreement provides for the board of assessors of 1
431 of the parties to serve as the assessors for all parties, or 1 city or town to act on behalf of all parties, the
432 agreement shall designate an appointing authority representing all of the parties, which shall be
433 responsible for the appointment of an assessor, designate to the extent required by the agreement, the
434 appointing authority for any assistant assessors and other staff, and in the case of withdrawal or
435 termination of the agreement, determine the employment of any employee of one of the parties that
436 became part of a single assessing department. Subject to the rules and regulations established by the
437 commissioner of revenue pursuant to section 1 of chapter 58, the agreement shall provide for
438 qualifications, terms and conditions of employment for the assessor and employees of his office. The

439 agreement may provide for inclusion of the assessor and said employees in insurance, retirement
440 programs and other benefit programs of one of the constituent parties, but all parties to the agreement
441 shall be responsible for paying a proportionate share of the current and future costs of benefits associated
442 with the appointment or employment of all persons performing services for them during the duration of
443 the agreement. Any city or town party to such an agreement shall include employees under the joint
444 assessing agreement in such programs in accordance with the terms of the agreement.

445 (c) Cities and towns may become parties to any existing agreement with the approval of the other parties.

446 (d) No agreement or amendment to an agreement for joint or cooperative assessing made pursuant to this
447 section shall take effect until it has been approved in writing by the commissioner of revenue.

448 FLEXIBILITY IN MUNICIPAL BORROWING

449 SECTION 27. Section 7 of chapter 44 of the General Laws, as so appearing, is hereby amended by
450 inserting after the word "specified", in line 3, the following words: - or, except with respect to clauses
451 (11), (16), (18), (21) and (22), within such longer period not to exceed 30 years based upon the maximum
452 useful life of the public work, improvement or asset being financed, as determined in accordance with
453 guidelines established by the division of local services of the department of revenue.

454 SECTION 28. Said section 7 of said chapter 44, as so appearing, is hereby further amended by striking
455 out in lines 50 to 53 the words "or for such maximum term, not exceeding 15 years, based upon the
456 maximum useful life of the equipment as determined by the board of selectmen or the mayor or city
457 manager of the city or town".

458 SECTION 29. Said section 7 of said chapter 44, as so appearing, is hereby further amended by inserting
459 after clause (31) the following clause:-

460 (32) For any other public work, improvement or asset not specified in any of the above clauses, with a
461 maximum useful life of at least 5 years, determined as provided in the first sentence of this section, 5
462 years.

463 SECTION 30. Section 8 of said chapter 44, as so appearing, is hereby amended by inserting after the
464 word "specified", in line 3, the following words: - or except with respect to clauses (1), (2), (3A), (5), (6),
465 (7), (9) and (19), within such longer period not to exceed 30 years based upon the maximum useful life of
466 the public work, improvement or asset being financed as determined in accordance with guidelines
467 established by the division of local services of the department of revenue.

468 SECTION 31. Said section 8 of said chapter 44, as so appearing, is hereby further amended by striking
469 out, in lines 77 and 78, the words "a board composed of the attorney general, the state treasurer and the
470 director" and inserting in place thereof the following words: - the municipal finance oversight board.

471 SECTION 32. Said section 8 of said chapter 44, as so appearing, is hereby further amended by inserting
472 after the word "vote", in line 190, the following words: - , provided, however, that debt under clause (9)
473 of this section may be authorized by the treasurer of a city, with the approval of the official whose
474 approval is required by the city charter in the borrowing of money, the treasurer of a town with a town
475 council form of government, with the approval of the official whose approval is required by the town
476 charter in the borrowing of money, the treasurer of a town without a town council form of government,

477 with the approval of the board of selectmen, and the treasurer of a district, with the approval of the
478 prudential committee, if any, otherwise of the commissioners.

479 SECTION 33. Said chapter 44 is hereby further amended by striking out section 19, as so appearing, and
480 inserting in place thereof the following section:-

481 Section 19. Cities, towns and districts shall not issue any notes payable on demand, and they shall provide
482 for the payment of all debts, except temporary loans incurred under sections 4, 6, 6A, 8C, and 17, or
483 under section 3 of chapter 74 of the acts of 1945, by annual payments that will extinguish the same at
484 maturity, and so that the first of these annual payments on account of any serial loan shall be made not
485 later than the end of the next complete fiscal year commencing after the date of the bonds or notes issued
486 for the serial loan, and shall be arranged so that for each issue the amounts payable in the several years for
487 principal and interest combined shall be as nearly equal as practicable in the opinion of the officers
488 authorized to issue the bonds or notes, or in the alternative, in accordance with a schedule providing a
489 more rapid amortization of principal; and these annual amounts, together with the interest on all debts,
490 shall, without further vote, be assessed until the debt is extinguished.

491 SECTION 34. Section 21A of said chapter 44, as so appearing, is hereby amended by inserting after the
492 word "law", in line 10, the following words: - , and provided further that no order or vote authorizing the
493 issuance of refunding bonds or notes shall be subject to any referendum provisions contained in any
494 general or special law, any city or town charter, any city ordinance or town by-law, or other provision.

495 SECTION 35. Section 22 of said chapter 44, as so appearing, is hereby amended by adding the
496 following sentence: - Notwithstanding the above, the selectmen may delegate to the town treasurer the
497 approval of the rate or rates of interest with any limitations that the selectmen determine to be in the best
498 interests of the town.

499 SECTION 36. Section 22A of said chapter 44, as so appearing, is hereby amended by striking out the
500 first sentence and inserting in place thereof the following sentence: - Bonds or notes issued by a city may
501 be secured in whole or in part by insurance or by letters or lines of credit or other credit facilities,
502 provided that the city treasurer and mayor or city manager, as applicable, determine that issuing bonds or
503 notes on this basis is in the best interests of the city.

504 SECTION 37. Section 22B of said chapter 44 is hereby repealed.

505 ELIMINATION OF FEE FOR STATE HOUSE NOTES

506 SECTION 38. Section 26 of said chapter 44 is hereby repealed.

507 STREAMLINED ABATEMENT PROCESS

508 SECTION 39. Section 8 of chapter 58 of the General Laws, as so appearing, is hereby amended by
509 striking out the second and third paragraphs and inserting in place thereof the following paragraph:-
510 The commissioner shall make, and from time to time revise, rules and regulations necessary for
511 establishing an expedited procedure for granting authority to abate taxes, assessments, rates, charges,
512 costs or interest under this section in such cases as he determines are in the public interest and shall from
513 time to time for such periods as he considers appropriate authorize the assessors or the board or officer
514 assessing the tax, assessment, rate or charge, to grant these abatements. No abatement authorized by

515 these procedures shall be granted unless the assessors or board or officer shall certify, in writing, under
516 pains and penalties of perjury that the procedures have been followed. The commissioner shall require
517 yearly reports and audits of these abatements by assessors or boards or officers that the commissioner
518 considers necessary to ensure that any authority granted under this paragraph has been properly exercised,
519 and shall withdraw this grant of authority to any particular assessors, board or officer upon his written
520 determination that the authority has been improperly exercised. The commissioner may make, and from
521 time to time revise, reasonable rules and regulations that he considers necessary to carry out this
522 paragraph.

523 AUDIT OF PERSONAL PROPERTY RETURNS

524 SECTION 40. Section 29 of chapter 59 of the General Laws, as so appearing, is hereby amended by
525 striking out, in line 20, the words “”thirty days after the mailing of the tax bills” and inserting in place
526 thereof the following words”- the last day for filing an application for abatement of the tax.

527 SECTION 41. Said chapter 59 is hereby further amended by inserting after section 31 the following
528 section:-

529 Section 31A. For the purpose of verifying that any person required to file a true list of taxable personal
530 property under section 29 has made a complete and accurate accounting of that property, the assessors
531 may at any time within 3 years after the date the list was due, or the date the list was filed, whichever is
532 later, examine the books, papers, records and other data of the person required to file the list. The
533 assessors may compel production of books, papers, records and other data of the person through issuance
534 of a summons served in the same manner as summonses for witnesses in criminal cases issued on behalf
535 of the commonwealth, and all provisions of law relative to summonses in such cases shall, so far as
536 applicable, apply to summonses issued under this section. Any justice of the supreme judicial court or of
537 the superior court may, upon the application of the assessors, compel the production of books, papers,
538 records, and other data in the same manner and to the same extent as before the said courts.

539 SECTION 42. Section 32 of said chapter 59, as so appearing, is hereby amended by striking out the first
540 sentence and inserting in place thereof the following 2 sentences:-

541 Lists filed under section 29 and books, papers, records and other data obtained under section 31A, shall be
542 open to the inspection of the assessors, the commissioner, the deputies, clerks and assistants of either the
543 assessors or the commissioner and any designated private auditor of the commissioner or the assessors as
544 may have occasion to inspect the lists, books, papers, records and other data in the performance of their
545 official, contractual or designated duties, but so much of the lists, books, papers, records and other data as
546 shows the details of the personal estate shall not be open to any other person except by order of a court.
547 For purposes of this section, a designated private auditor shall be an individual, corporation or other legal
548 entity selected by the commissioner or any city or town to value personal property or perform an audit
549 which includes the assessing department of a city or town under any legal authority, including the
550 examination of records under section 31A, an audit under sections 40 or 42A of chapter 44 or an
551 investigation under section 46A of chapter 44.

552 SECTION 43. Said chapter 59 of the General Laws, as so appearing, is hereby further amended by
553 inserting after section 42 the following section:-

554 Section 42A. For the purpose of verifying that any owner of a pipeline or a telephone or telegraph
555 company required to make a return under section 38A or 41 has made a complete and accurate accounting
556 of the property required to be returned, the commissioner shall have all the powers and remedies provided
557 by section 31A to assessors of cities and towns. If the commissioner reasonably believes, as a result of an
558 examination of books, papers, records, and other data or otherwise, that taxable personal property for a
559 fiscal year was not valued or was incorrectly valued, the commissioner may, not later than 3 years and 6
560 months after the date the return was due, or the date the return was filed, whichever is later, certify an
561 amended valuation to the owner of the pipeline or telephone or telegraph company and boards of
562 assessors of the cities and towns where the property was subject to taxation for that year. Not later than 2
563 months after the date of the amended certification, the assessors shall assess and commit to the collector
564 with their warrant for collection an additional tax to the owner of the pipeline or telephone or telegraph
565 company. Any owner or company aggrieved by the assessment of the additional tax may, within 1 month
566 after the bill or notice of the additional assessment is first sent, appeal the valuation to the appellate tax
567 board. The appeal shall name as appellees the commissioner and board of assessors. Except as otherwise
568 provided in this section, the hearing and appeal before the appellate tax board shall proceed in the same
569 manner as an appeal of the valuations originally certified by the commissioner.

570 SECTION 44. Section 61 of said chapter 59, as so appearing, is hereby amended by inserting after the
571 word "twenty-nine", in line 4, the following words:- , and complied with any requests by the assessors to
572 examine books, papers, records, and other data under section 31A.

573 SECTION 45. Said section 61 of chapter 59, as so appearing, is hereby further amended by inserting
574 after the word "twenty-nine", in line 6, the following words:- , or the person has not complied with any
575 requests by the assessors to examine books, papers, records, and other data under section 31A.

576 SECTION 46. Section 75 of said chapter 59, as so appearing, is hereby amended by striking the first
577 sentence and inserting in place thereof the following 3 sentences:-

578 If any parcel of real property or the personal property of a person has been unintentionally omitted from
579 the annual assessment of taxes due to clerical or data processing error or other good faith reason, or if the
580 personal property of a person was omitted from the annual assessment of taxes but discovered upon an
581 examination of books, papers, records, and other data under section 31A, the assessors shall in
582 accordance with any rules, regulations and guidelines as the commissioner may prescribe, assess such
583 person for such property. Except for personal property found after an examination under section 31A
584 which shall be made no later than 3 years and 6 months after the date the true list in which such property
585 should have been returned was due, or the date the return was filed, whichever is later, no such
586 assessment shall be made later than June 20 of the taxable year, or 90 days after the date on which the tax
587 bills are mailed, whichever is later. The assessors shall annually, not later than June 30 of the taxable
588 year, or 100 days after the date on which the tax bills are mailed, if mailed after March 22, return to the
589 commissioner a statement showing the amounts of additional taxes so assessed.

590 SECTION 47. Section 76 of said chapter 59, as so appearing, is hereby amended by inserting after the
591 word “reason”, in line 3, the following words:- , or due to discovery upon an examination of books,
592 papers, records, and other data under section 31A that the property was not accurately or properly
593 reported.

594 FLEXIBILITY IN REGIONAL SCHOOL DISTRICT BORROWING

595 SECTION 48. Section 16 of chapter 71 of the General Laws, as so appearing, is hereby amended by
596 striking out the first paragraph of clause (d) and inserting in place thereof the following paragraph: -
597 (d.) To incur debt for the purpose of acquiring land and constructing, reconstructing, adding to, and
598 equipping a school building or buildings or for the purpose of remodeling and making extraordinary
599 repairs to a school building or buildings and for the construction of sewerage systems and sewerage
600 treatment and disposal facilities, or for the purchase or use of such systems with municipalities, and for
601 the purpose of purchasing department equipment; or for the purpose of constructing, reconstructing or
602 making improvements to outdoor playground, athletic or recreational facilities; or for the purpose of
603 constructing, reconstructing or resurfacing roadways and parking lots; or for the purpose of any other
604 public work or improvement of a permanent nature required by the district; or for the purpose of any
605 planning, architectural or engineering costs relating to any of the above purposes; provided, however that
606 written notice of the amount of the debt and of the general purposes for which it was authorized shall be
607 given to the board of selectmen in each of the towns comprising the district not later than 7 days after the
608 date on which the debt was authorized by the district committee; and no debt may be incurred until the
609 expiration of 60 days after the date on which the debt was authorized; and before the expiration of this
610 period any member town of the regional school district may hold a town meeting for the purpose of
611 expressing disapproval of the amount of debt authorized by the district committee, and if at that meeting a
612 majority of the voters present and voting express disapproval of the amount authorized by the district
613 committee, the debt shall not be incurred and the district school committee shall prepare another proposal
614 which may be the same as any prior proposal and an authorization to incur debt therefor. Debt incurred
615 under this section shall be payable within 30 years, but no such debt shall be issued for a period longer
616 than the maximum useful life of the project being financed as determined in accordance with guidelines
617 established by the division of local services of the department of revenue.

618 LOCAL LICENSING AUTHORITY DISCRETION TO ESTABLISH QUOTA

619 SECTION 49. Chapter 138 of the General Laws is hereby amended by striking out section 17, as
620 appearing in the 2006 Official Edition, and inserting in place thereof the following section:-
621 Section 17. The legislative body of each city or town that has voted to grant licenses for the sale of
622 alcoholic beverages as provided in section 11 shall determine the number of licenses issued in the city or
623 town under sections 12 and 15 . Cities or towns that have voted to grant licenses as provided in section
624 11 may grant seasonal licenses under section 12 in a number determined by the legislative body.

625 SECTION 50. Sections 17A, 7B and 17C of said chapter 138 are hereby repealed.

626 SECTION 51. The number of licenses for the sale of alcoholic beverages allowed by prior law shall
627 continue in force until changed by the legislative body under section 17 of chapter 138 of the General
628 Laws.

629 INCREASED THRESHOLD FOR CONSTRUCTION BONDS

630 SECTION 52. Section 29 of chapter 149 of the General Laws, as so appearing, is hereby amended by
631 striking out, in lines 6 to 7, the words “in the case of the commonwealth is more than five thousand
632 dollars, and in any other case is more than two thousand dollars” and inserting in place thereof the
633 following words:- is more than \$25,000.

634 SEPARATE TAXATION OF CONDO DEVELOPMENT RIGHTS/OTHER INTERESTS

635 SECTION 53. Section 14 of chapter 183A of the General Laws, as so appearing, is hereby amended by
636 inserting after the first sentence the following 2 sentences:-

637 Any reserved development right or other interest in those areas and facilities that is adverse to the
638 interests of unit owners in the areas and facilities shall be separately assessed and taxed to the owner of
639 the adverse interest. The lien for those taxes shall attach to the interest so assessed and, to the extent the
640 interest expires or is otherwise extinguished, to units in the condominium created after the assessment of
641 the interest, but not to units against which property taxes were separately assessed in the same fiscal year
642 the interest was assessed.

643 RETIREMENT SYSTEM FUNDING RELIEF

644 SECTION 54. Notwithstanding any general or special law to the contrary, the actuary of the public
645 employee retirement administration commission may establish appropriations in fiscal years 2010 and
646 2011 that are equal to the appropriations made in fiscal year 2009. In any system which chooses to
647 conduct an actuarial valuation as of January 1, 2009, the actuary may establish the following
648 appropriations in fiscal years 2010 to 2012: (a) in fiscal year 2010, an appropriation may be established
649 that is less than the appropriation made in fiscal year 2009 but at least 90 per cent of the appropriation
650 made in fiscal year 2009; (b) in fiscal year 2011, an appropriation may be established that is less than the
651 appropriation made in fiscal year 2009 but at least 95 per cent of the appropriation made in fiscal year
652 2009; and (c) in fiscal year 2012, an appropriation may be established that is equal to the appropriation
653 made in fiscal year 2009.

654 AMORTIZATION OF FY 09 REVENUE DEFICIT

655 SECTION 55. Notwithstanding section 23 of chapter 59 of the General Laws, or any other special or
656 general law, any city or town may amortize over the 3 fiscal years 2010, 2011 and 2012, in equal
657 installments or more rapidly, an amount of its fiscal year 2009 revenue deficit not to exceed the amount of
658 reductions in local aid made by the governor under section 9C of chapter 29 of the General Laws. The
659 commissioner of revenue may allow a city or town that have not yet set its tax rates for fiscal year 2009 to
660 use as an estimated revenue in determining its fiscal year 2009 tax rate the amount of local aid
661 appropriated in the state budget, without any decrease on account of reductions made by the governor
662 under section 9C. The local appropriating authority as defined in section 21C of chapter 59 of the
663 General Laws shall adopt a deficit amortization schedule before the setting of the municipal tax rate,

664 consistent with the first sentence of this section. The commissioner of revenue may issue guidelines or
665 instructions for reporting the amortization of deficits authorized by this section.

666 CONDO DEVELOPMENT RIGHTS EFFECTIVE DATE

667 SECTION 56. Section 53 shall take effect on January 1, 2009.