

HOUSE No. 4032

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, February 29, 2016.

The committee on Revenue to whom were referred so much of the message from His Excellency the Governor recommending legislation relative to modernizing municipal finance and government [for message, see House, No. 3905] as relates to sections 31 through 35, 42 through 47, 56, 95, 101 through 183, 221, 242 through 249 (House, No. 3908), the petition (accompanied by bill, House, No. 2462) of James M. Cantwell and others relative to property tax exemptions, the petition (accompanied by bill, House, No. 2537) of Kate Hogan and others relative to uniformity in supplemental real estate taxes, and the petition (accompanied by bill, House, No. 2688) of Ellen Story relative to the certification of assessing property at full and fair cash valuation,, reports recommending that the accompanying bill (House, No. 4032) ought to pass.

For the committee,

JAY R. KAUFMAN.

HOUSE No. 4032

The Commonwealth of Massachusetts

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

An Act to modernize municipal finance and government.

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

1 SECTION 1 [31]. Section 56 of said chapter 40, as so appearing, is hereby amended by
2 striking out the first two sentences and inserting in place thereof the following two sentences:-

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

7 SECTION 2 [32]. Said section 56 of said chapter 40, as so appearing, is hereby further
8 amended by striking out, in line 78, the word “triennial” and inserting in place thereof the
9 following words:- 5 year.

10 SECTION 3 [33]. Section 57 of said chapter 40, as so appearing, is hereby amended by
11 inserting after the word “annually”, in line 18, the following words:- , and may periodically, .

12 SECTION 4 [34]. Said section 57 of said chapter 40, as so appearing, is hereby further
13 amended by striking out, in lines 23 and 24, the words “for not less than a twelve month period”.

14 SECTION 5 [35]. Said chapter 40 is hereby amended by striking out section 58, as so
15 appearing, and inserting in place thereof the following section:-

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

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

28 If a charge, fee or fine which is secured by a municipal charges lien remains unpaid when
29 the assessors are preparing a real estate tax list and warrant to be committed under section 53 of
30 chapter 59, the board or officer in charge of the collection of the municipal charge, fee or fine, or
31 the town collector of taxes, if applicable under section 38A of chapter 41, shall certify such
32 charge or fee to the assessors, who shall forthwith add such charge, fee or fine to the tax on the

33 property to which it relates and commit it with their warrant to the collector of taxes as part of
34 such tax.

35 If the property to which such charge, fee or fine relates is tax exempt, such charge, fee or
36 fine shall be committed as the tax. A lien under this section may be discharged by filing a
37 certificate from the tax collector that all municipal charges, fees or fines constituting the lien,
38 together with any interest and costs thereon, have been paid or legally abated. All costs of
39 recording or discharging a lien under this section shall be borne by the owner of the property.

40 SECTION 6 [42]. Section 1 of chapter 40Q of the General Laws, as appearing in the
41 2014 Official Edition, is hereby amended by striking out, in lines 4 through 7, the definition of
42 “Adjustment factor”.

43 SECTION 7 [43]. Said section 1 of said chapter 40Q of the General Laws, as so
44 appearing, is hereby further amended by striking out, in lines 10 through 14, the definition of
45 “Captured assessed value”.

46 SECTION 8 [44]. Said section 1 of said chapter 40Q of the General Laws, as so
47 appearing, is hereby further amended by striking out, in lines 47 through 60, the definition of
48 “Inflation factor”.

49 SECTION 9. Said section 1 of said chapter 40Q of the General Laws, as so appearing, is
50 hereby further amended by striking out, in lines 63 through 79, the definition of “Invested
51 revenue district development program” and inserting in place thereof the following definition:-

52 “Invested revenue district development program”, a statement which, in addition to the
53 information required for a development program, shall also include: (1) estimates of tax revenues

54 to be derived from the invested revenue district; (2) a projection of the tax revenues to be derived
55 from the invested revenue district in the absence of a development program; (3) a statement as to
56 whether the issuance of bonds contemplated under this chapter shall be general or special
57 obligation bonds; (4) the percentage of the tax increment to be applied to the development
58 program and resulting tax increments in each year of the program; and (5) a statement of the
59 estimated impact of tax increment financing on all taxing jurisdictions in which the district is
60 located.

61 SECTION 10 [45]. Said section 1 of said chapter 40Q of the General Laws, as so
62 appearing, is hereby further amended by striking out, in lines 80 through 85, the definition of
63 “Original assessed value” and inserting in place thereof the following definition:-

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

66 SECTION 11 [46]. Said section 1 of said chapter 40Q of the General Laws, as so
67 appearing, is hereby further amended by striking out, in lines 156 through 169, the definition of
68 “Tax increment” and inserting in place thereof the following definition:-

69 “Tax increment”, all annual increases in the municipality’s limit on total taxes assessed
70 under section 21C(f) of chapter 59 that are attributable to parcels within the district for fiscal
71 years with an assessment date later than the base date. The tax increment shall also include the
72 part of increases in the limit on total taxes assessed allowed under section 21C(f) of chapter 59
73 that are attributable to such increases under section 21C(f) in prior years that were part of the
74 increment in such prior years. In any year in which the limit on total taxes assessed under section

75 21C is lower than the prior year's limit on total taxes assessed, the tax increment shall be reduced
76 in the same proportion as the limit on total taxes assessed.

77 SECTION 12 [47]. Said chapter 40Q of the General Laws is hereby amended by striking
78 out section 3 and inserting in place thereof the following section:-

79 Section 3. (a) The city or town may retain all or part of the tax increment of an invested
80 revenue district for the purpose of financing the development program. When a development
81 program for an invested revenue district is adopted, the city or town shall adopt a statement of
82 the percentage of tax increment to be retained in accordance with the development program. The
83 statement of percentage may establish a specific percentage or percentages or may describe a
84 method or formula for determination of the percentage. The assessor shall certify the amount of
85 the tax increment to the city or town each year.

86 (b) On or after the formation of an invested revenue district, the assessor of the city or
87 town in which it is located shall, on request of the city or town, certify the original assessed value
88 of the taxable property within the boundaries of the invested revenue district on the base date.
89 Each year, after the formation of an invested revenue district, the assessor of the city or town
90 shall certify the amount of the new growth adjustment to the levy limit of the city or town, as
91 certified by the commissioner of revenue, that is attributable to parcels within the district.

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

94 (1) establish a development program fund that consists of: (i) a development sinking fund
95 account that is pledged to and charged with the payment of the interest and principal as the
96 interest and principal fall due and the necessary charges of paying interest and principal on any

97 notes, bonds or other evidences of indebtedness that were issued to fund or refund the costs of
98 the development program fund; and (ii) a project cost account that is pledged to and charged with
99 the payment of project costs as outlined in the financial plan and paid in a manner other than as
100 described in subclause (i).

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

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

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

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

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

115 (d) Notwithstanding any provision in this chapter to the contrary, the requirement to
116 reserve funds under subsection (c) shall terminate when sufficient monies have been set aside to

117 cover the full, anticipated liabilities of the development sinking fund account and the project cost
118 account.

119 SECTION 13 [56]. Section 108B of said chapter 41, as so appearing, is hereby amended
120 by striking out the third sentence.

121 SECTION 14 [95]. Subsection (e) of section 3 of chapter 44B of the General Laws, as so
122 appearing, is hereby amended by inserting after subparagraph (4) the following paragraph:-

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

129 SECTION 15 [101]. Section 2 of chapter 58 of the General Laws, as so appearing, is
130 hereby amended by inserting after the word “corporations”, in line 6, the words:- or research and
131 development corporations.

132 SECTION 16 [102]. Said chapter 58, as so appearing, is hereby amended by striking out
133 section 5 and inserting in place thereof the following section:-

134 Section 5. The commissioner may give instructions for preparing the notice and bringing
135 in the lists required by section 29 of chapter 59, and may prescribe forms therefor so arranged
136 that the statement of the person bringing in a list will include all assessable property held by such

137 person. The commissioner may prescribe forms for the lists and statements required therein
138 relative to property held for literary, temperance, benevolent, charitable or scientific purposes.

139 SECTION 17 [103]. Section 8 of said chapter 58, as so appearing, is hereby amended by
140 striking out the first and second sentences.

141 SECTION 18 [104]. Section 8C of said chapter 58, as so appearing, is hereby amended
142 by striking out the first and second sentences and inserting in place thereof the following
143 sentence:-

144 A city or town may establish, relative to sites or portions of sites that will be used as
145 affordable housing, as defined in section 1 of chapter 60, or affordable housing and commercial,
146 an agreement between the city or town and the developer of the sites or portions of sites,
147 regarding the abatement of up to 75 per cent of the outstanding real estate tax obligations and up
148 to 100 per cent of the outstanding interest and costs on the sites or portions of sites.

149 SECTION 19 [105]. Said section 8C of said chapter 58, as so appearing, is hereby further
150 amended by striking out, in line 28, the words “, the commissioner”.

151 SECTION 20 [106]. Said chapter 58, as so appearing, is hereby amended by striking out
152 sections 13 through 17, inclusive, and inserting in place thereof the following 5 sections:-

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

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

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

160 “Fair cash valuation”, for each city and town, the valuation of state-owned land located in
161 the city or town as of January 1 and used to determine the reimbursement in lieu of taxes under
162 section 17 for the fiscal year that begins the July 1 of the following year. The fair cash valuation
163 as of January 1, 2019 shall equal the base year valuation, adjusted by the percentage, if any, by
164 which such valuation has changed, as determined by the commissioner from the biennial
165 equalized valuation reported for the city and town under sections 10 through 10C, inclusive, for
166 January 1, 2018, plus the fair cash valuation of state owned land acquisitions and minus the fair
167 cash valuation of state-owned land dispositions since the base year valuation. The fair cash
168 valuation of any state-owned land acquisitions and dispositions within the city or town shall
169 equal the product of the per-acre land valuation for the city or town times the number of acres of
170 such state-owned land. Thereafter, the fair cash valuation as of any January 1 shall equal the fair
171 cash valuation for the preceding January 1, adjusted in the year for which the commissioner is to
172 establish a valuation under section 14 by the percentage, if any, by which such valuation has
173 changed, as determined by the commissioner from the biennial equalized valuation for the
174 preceding January 1, plus the fair cash valuation of state owned land acquisitions and minus the
175 fair cash valuation of state-owned land dispositions during the preceding calendar year.

176 “State-owned land” for any January 1, all land owned by the commonwealth and used for
177 the purposes of a fish hatchery, game preserve or wild life sanctuary, a state military camp
178 ground, the Soldiers’ Home in Massachusetts, the Soldiers’ Home in Holyoke, a state forest, the
179 University of Massachusetts, or a public institution under the department of correction, the

180 department of higher education, the department of mental health, the department of
181 developmental services, the department of public health, the department of transitional
182 assistance, or the department of youth services, land owned by the commonwealth known as the
183 Wachusett Mountain State Reservation and the Mount Greylock State Reservation, Blue Hills
184 Reservation, and the Middlesex Fells Reservation and of all land owned by the commonwealth
185 and under the care and control of the department of conservation and recreation and used for
186 recreational or conservation purposes, except land which at the time of the establishment of the
187 department was held by the former Metropolitan District Commission; and of all land held by the
188 department of environmental protection for use as a solid waste disposal facility under sections
189 18 through 24, inclusive, of chapter 16; and of any land acquired by the low-level radioactive
190 waste management board pursuant to paragraph (g) of section 23 of chapter 111H. “State-owned
191 land” shall not include (1) buildings, structures, improvements or other things erected thereon or
192 affixed thereto, or (2) land which at the time of its acquisition by the commonwealth was exempt
193 from local taxation, except land under the care and control of the department of fish and game
194 and used as a game preserve or wildlife sanctuary and which was at the time of its acquisition by
195 the commonwealth under the care and control of the federal government.

196 “Per-acre land valuation”, for each city and town, the per acre land valuation used to
197 determine the fair cash valuation of state-owned land acquisitions and dispositions during any
198 calendar year. The valuation as of January 1, 2019 shall equal the base year per acre land
199 valuation, adjusted by the percentage, if any, by which such valuation has changed, as
200 determined by the commissioner from the biennial equalized valuation reported for such city and
201 town under sections 10 through 10C, inclusive, for January 1, 2018. Thereafter, the valuation
202 shall equal the per acre land valuation last established, adjusted by the percentage, if any, by

203 which such valuation has changed, as determined by the commissioner from the biennial
204 equalized valuation for the January 1 preceding the year for which the commissioner is to
205 establish a valuation under section 14. The valuation shall be used to determine the fair cash
206 valuation of state-owned land acquisitions and dispositions for the year in which the
207 commissioner makes such per-acre land valuation and the succeeding year, and until another
208 such valuation is made.

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

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

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

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

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

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

241 SECTION 21 [107]. Section 17A of said chapter 58 is hereby repealed.

242 SECTION 22 [108]. Section 18F of said chapter 58, as so appearing, is hereby amended
243 by striking out, in lines 2 and 3 and lines 9 and 10, each time they appear, the words “October
244 first of the fiscal year,” and inserting in place thereof in both instances the following words:-
245 November 30 of the fiscal year, or during any fiscal year thereafter,.

246 SECTION 23 [109]. Said chapter 58, as so appearing, is hereby amended by striking out
247 section 31 and inserting in place thereof the following section:-

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

254 SECTION 24 [110]. Section 2D of chapter 59 of the General Laws, as so appearing, is
255 hereby amended by inserting after the words “50 percent”, in lines 2 and 41, each time they
256 appear, the following words:- excluding the value of the land.

257 SECTION 25 [111]. Said section 2D of said chapter 59, as so appearing, is hereby further
258 amended by striking out, in line 17, the words “occupancy takes”, and inserting in place thereof
259 the following words:-improvement and issuance of the occupancy permit take.

260 SECTION 26 [112]. Said section 2D of said chapter 59, as so appearing, is hereby further
261 amended by inserting after the word “improvement”, in line 23, the following words:- , or the
262 succeeding fiscal year as the case may be,.

263 SECTION 27 [113]. Subsection (e) of said section 2D of said chapter 59, as so appearing,
264 is hereby further amended by adding the following sentence:- A property owner aggrieved by the
265 failure of the assessors to so abate may, within 1 year following the fire or natural disaster, apply
266 to the assessors for the abatement.

267 SECTION 28 [115]. Said section 5 of said chapter 59, as so appearing, is hereby
268 amended by striking out the word “paragraph”, in lines 117 and 122, and inserting in place
269 thereof in each instance the word:- sentence.

270 SECTION 29 [116]. Said section 5 of said chapter 59, as so appearing, is hereby
271 amended by striking out the words “or a manufacturing corporation”, in lines 321 and 322, and
272 inserting in place thereof the words:- , manufacturing corporation or research and development
273 corporation.

274 SECTION 30 [117]. Said section 5 of said chapter 59, as so appearing, is hereby
275 amended by striking out the first sentence of the second paragraph of clause Eighteenth A and
276 inserting in place thereof the following sentence:-

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

283 SECTION 31 [118]. Said section 5 of said chapter 59, as so appearing, is hereby further
284 amended by striking out, in lines 575 to 578, the words “value of ten thousand dollars, in respect
285 to boats, fishing gear and nets owned and actually used by him in the prosecution of his business
286 if engaged exclusively in commercial fishing” and inserting in place thereof the following
287 words:- value of \$50,000, in respect to boats, fishing gear and nets, owned and actually used by

288 the owner in the prosecution of his business if engaged in commercial fishing and if no less than
289 50 per cent of his income is from commercial fishing.

290 SECTION 32 [119]. Said section 5 of said chapter 59, as so appearing, is hereby further
291 amended by striking out the first sentence of the third paragraph of clause Forty-first A and
292 inserting in place thereof the following sentence:-

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

299 SECTION 33 [120]. Section 5C of said chapter 59, as so appearing, is hereby amended
300 by striking out, in line 6, the word “twenty” and inserting in place thereof the following number:-
301 35.

302 SECTION 34 [121]. Said section 5C of said chapter 59, as so appearing, is hereby
303 amended by striking out the second paragraph and inserting in place thereof the following
304 paragraph:-

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

309 SECTION 35 [122]. Section 5I of said chapter 59, as so appearing, is hereby amended by
310 striking out the second paragraph and inserting in place thereof the following paragraph:-

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

315 SECTION 36 [123]. Section 11 of said chapter 59, as so appearing, is hereby amended by
316 striking out the first sentence and inserting in place thereof the following sentence:-

317 Taxes on real estate shall be assessed, in the town where it lies, to the person who is the
318 owner on January 1, and the person appearing of record, in the records of the county, or of the
319 district, if such county is divided into districts, where the estate lies, as owner on January 1, even
320 though deceased, shall be held to be the true owner thereof; provided, that whenever the
321 assessors deem it proper, they may assess taxes upon real estate to the person who is in
322 possession thereof on January 1, and such person shall thereupon be held to be the true owner
323 thereof for the purposes of this section; provided, further, that whenever the assessors deem it
324 proper, they may assess taxes upon any present interest in real estate to the owner of such interest
325 on January 1; and provided, further, that in cluster developments or planned unit developments,
326 as defined in section 9 of chapter 40A, the assessment of taxes on the commonland, so called,
327 including cluster development common land held under a conservation restriction pursuant to
328 section 31 of chapter 184, the beneficial interest in which is owned by the owners of lots or
329 residential units within the plot, may be included as an additional assessment to each individual
330 lot owner in the cluster.

331 SECTION 37 [124]. Said section 11 of said chapter 59, as so appearing, is hereby further
332 amended by striking out, in line 37, the words “the commissioner shall certify that”.

333 SECTION 38 [125]. Said section 11 of said chapter 59, as so appearing, is hereby further
334 amended by striking out the third paragraph and inserting in place thereof the following
335 paragraph:-

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

338 SECTION 39 [126]. Section 23 of said chapter 59, as so appearing, is hereby amended by
339 striking out, in line 10, the words “of that year”.

340 SECTION 40 [127]. Said chapter 59, as so appearing, is hereby further amended by
341 striking out section 25 and inserting in place thereof the following section:-

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

352 SECTION 41 [128]. Section 39 of said chapter 59, as so appearing, is hereby amended by
353 striking out the first 4 sentences and inserting in place thereof the following 5 sentences:- The
354 valuation at which the machinery, poles, wires and underground conduits, wires and pipes of all
355 telephone companies shall be assessed by the assessors of the respective cities and towns where
356 such property is subject to taxation shall be determined annually by the commissioner of
357 revenue, subject to appeal to the appellate tax board, as hereinafter provided. On or before June
358 15 in each year, the commissioner of revenue shall determine and certify to the owner of such
359 machinery, poles, wires and underground conduits, wires and pipes, and to the board of assessors
360 of every city and town where such machinery, poles, wires and underground conduits, wires and
361 pipes are subject to taxation, the valuation as of January 1 in such year of such machinery, poles,
362 wires and underground conduits, wires and pipes in said city or town. Every owner and board of
363 assessors to whom any such valuation shall have been so certified may, on or before the fifteenth
364 day of July then next ensuing, appeal to the appellate tax board from such valuation. Every such
365 appeal shall relate to the valuation of the machinery, poles, wires and underground conduits,
366 wires and pipes of only one owner in one city or town, and shall name as appellees the
367 commissioner of revenue and all persons, other than the appellant, to whom such valuation was
368 required to be certified. Any appellee telephone company or board of assessors that has not filed
369 its own appeal by July 15 may file an appeal by July 30 or 15 days after it receives notice of the
370 original appeal against that appellee, whichever is later.

371 SECTION 42 [129]. Section 41 of said chapter 59, as so appearing, is hereby amended by
372 striking out the first sentence and inserting in place thereof the following 2 sentences:- Every
373 telephone company owning any property required to be valued by the commissioner under
374 section 39 shall annually, on or before March 1, make a return to the commissioner signed and

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

377 SECTION 43 [131]. Said chapter 59, as so appearing, is hereby amended by striking out
378 section 45 and inserting in place thereof the following section:-

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

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

386 SECTION 44 [132]. Said chapter 59, as so appearing, is hereby amended by striking out
387 section 50 and inserting in place thereof the following section:-

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

392 SECTION 45 [133]. Section 57 of said chapter 59 of the General Laws, as amended by
393 section 9 of chapter 10 of the acts of 2015, is hereby amended by striking out the second, third,
394 fourth, fifth and sixth sentences and inserting in place thereof the following sentences:- If any
395 betterment assessment or apportionment thereof, water rate, annual sewer use charge and any

396 other charge added to such tax, or more than one-half of the balance of any such tax as reduced
397 by any abatement, remains unpaid either after November 1 of the fiscal year in which it is
398 payable, or after the thirtieth day after the date on which the bill for such tax was mailed after
399 October 1, interest at the rate of 14 per cent per annum, computed from the due date, shall be
400 paid on so much of the unpaid amount as is in excess of said one-half of such balance. If the
401 whole or any part of such tax remains unpaid after May 1 of such fiscal year, in addition to the
402 interest as aforesaid, interest at such rate shall be paid on so much of the balance of such tax not
403 so paid as does not exceed one half of such tax as reduced by any abatement and computed from
404 May 1 of such fiscal year. Not later than April 1 of such fiscal year a notice shall be sent out
405 showing the amount of such tax which, if not paid by May 1, shall bear interest computed from
406 May 1. Bills for taxes assessed under section 75 or section 76 shall be sent out seasonably upon
407 commitment, and shall be due and payable on the thirtieth day after the date on which the bill for
408 such tax was mailed for all purposes except the calculation of interest as provided in this section.
409 Taxes shall bear interest as hereinbefore provided in this section with respect to real estate and
410 personal property taxes generally; provided, however, that if a bill for any such taxes is mailed
411 on or after April 1 of the fiscal year to which the tax relates and remains unpaid after the thirtieth
412 day after the date on which such bill was mailed, interest at the aforesaid rate, computed from the
413 due date, shall be paid on so much of the tax that remains unpaid.

414 SECTION 46 [134]. Said chapter 59, as appearing in the 2014 Official Edition, is hereby
415 amended by striking out section 57A and inserting in place thereof the following section:-

416 Section 57A. In any city or town that accepts this section, notwithstanding section 23D,
417 57 or 57C, a notice of preliminary tax or actual tax bill for real estate or personal property taxes,
418 in an amount not in excess of 100 dollars, shall be due and payable in 1 installment and if unpaid

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

422 SECTION 47 [135]. Section 57B of said chapter 59 is hereby repealed.

423 SECTION 48 [136]. Section 59 of said chapter 59, as amended by chapter 10 section 11
424 of the Acts of 2015, is hereby amended by striking out, in line 2, the words “administrator of the
425 estate of such person or the executor” and inserting in place thereof the following words:-
426 personal representative of the estate of such person or the personal representative.

427 SECTION 49 [137]. Said section 59 of said chapter 59, as so amended, is hereby further
428 amended by striking out the fourth sentence and inserting in place thereof the following
429 sentence:- The holder of a mortgage on real estate who has paid not less than one-half of the tax
430 thereon may during the last 10 days of the abatement period of the year to which the tax relates
431 apply in the manner above set forth for an abatement of such tax provided the person assessed
432 has not previously applied for abatement of such tax, and thereupon the right of the person
433 assessed to apply shall cease and determine.

434 SECTION 50 [138]. Said section 59 of said chapter 59, as so amended, is hereby further
435 amended by striking out the third paragraph and inserting in place thereof the following
436 paragraph:-

437 An application for exemption under clause Seventeenth, Seventeenth C, Seventeenth C½,
438 Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-
439 second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-
440 seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C½, Forty-second, Forty-third,

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

444 SECTION 51 [139]. Section 59A of said chapter 59, as appearing in the 2014 Official
445 Edition, is hereby amended by striking out, in lines 5 and 6, the words “interest, penalties, and
446 payment of real estate tax obligations”, and inserting in place thereof the following words:- real
447 estate tax obligations, interest and costs.

448 SECTION 52 [140]. Said section 59A of said chapter 59, as so appearing, is hereby
449 further amended by striking out, in line 25, the words:- , the commissioner.

450 SECTION 53 [141]. Section 64 of said chapter 59, as so appearing, is hereby amended by
451 inserting after the word “due”, in line 15, the following words:- , including all preliminary and
452 actual installments,.

453 SECTION 54 [142]. Said section 64 of said chapter 59, as so appearing, is hereby further
454 amended by striking out, in lines 17 and 25, the word “fifty-seven” and inserting in place thereof
455 in both instances:- 23D, 57 or 57C.

456 SECTION 55 [143]. Section 70A of said chapter 59, as so appearing, is hereby amended
457 by striking out, in line 30, the words “of the year of such tax”.

458 SECTION 56 [144]. Section 72 of said chapter 59 is hereby repealed.

459 SECTION 57 [145]. Section 81 of said chapter 59, as so appearing, is hereby amended by
460 striking out after the word “within”, in line 2, the word “seven” and inserting in place thereof the
461 number:- 30.

462 SECTION 58 [146]. Section 2 of chapter 60 of the General Laws, as so appearing, is
463 hereby amended by striking out the second paragraph and inserting in place thereof the following
464 paragraph:-

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

473 SECTION 59 [147]. Section 3 of said chapter 60, as so appearing, is hereby amended by
474 striking out the first sentence and inserting in place thereof the following sentence:- The collector
475 shall forthwith, after receiving a tax list and warrant, send notice to each person assessed,
476 resident or non-resident, of the amount of the person's tax; if mailed, it shall be postpaid and
477 directed to the assessed person at the person's residential address on January 1 if known, or the
478 address of the real estate or personal property to which the tax relates, unless the person shall
479 otherwise direct the collector, in writing, in time and manner as the collector may require.

480 SECTION 60 [148]. Section 3A of said chapter 60, as so appearing, is hereby amended
481 by striking out the word "(a)", in line 63, and inserting in place thereof the following word:- (b).

482 SECTION 61 [149]. Section 3B of said chapter 60 is hereby repealed.

483 SECTION 62 [150]. Section 3C of said chapter 60, as so appearing, is hereby amended
484 by inserting in line 9, after the word “and”, the following word:- vote.

485 SECTION 63 [151]. Section 3C of chapter 60 of the General Laws, as so appearing, is
486 hereby further amended by striking out, in line 12, the word “and” and inserting in place thereof
487 the following word:- or.

488 SECTION 64 [152]. Said section 3C of said chapter 60, as so appearing, is hereby further
489 amended by striking out the first sentence of the second paragraph and inserting in place thereof
490 the following sentence:-

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

495 SECTION 65 [153]. Said section 3C of said chapter 60, as so appearing, is hereby further
496 amended by striking out the third paragraph and inserting in place thereof the following
497 paragraph:-

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

504 SECTION 66 [154]. Said chapter 60, as so appearing, is hereby amended by striking out
505 section 6 and inserting in place thereof the following section:-

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

510 SECTION 67 [155]. Section 50 of said chapter 60, as so appearing, is hereby amended by
511 striking out the fifth and sixth sentences.

512 SECTION 68 [156]. Section 57A of said chapter 60, as so appearing, is hereby amended
513 by inserting after the word “check”, each time it appears, the following words:- or electronic
514 funds transfer.

515 SECTION 69 [157]. Said section 57A of said chapter 60, as so appearing, is hereby
516 further amended by striking out, in line 12, the word “commissioner”, and inserting in place
517 thereof the following words:- city or town tax collector.

518 SECTION 70 [158]. Section 77 of said chapter 60, as so appearing, is hereby amended by
519 striking out the second paragraph and inserting in place thereof the following paragraph:-

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

525 SECTION 71 [159]. Section 81A of said chapter 60, as so appearing, is hereby amended
526 by striking out the third paragraph and inserting in place thereof the following paragraph:-

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

536 SECTION 72 [160]. Said section 81A of said chapter 60, as so appearing, is hereby
537 further amended by striking out the fourth, fifth and sixth paragraphs thereof.

538 SECTION 73 [161]. Section 95 of said chapter 60, as so appearing, is hereby amended by
539 striking out the third sentence and inserting in place thereof the following sentence:- Upon filing
540 for record or registration a statement under section 37A that a sale or taking cannot be legally
541 made, the collector shall transmit a copy of the recorded statement to the city auditor, town
542 accountant or officer having similar duties, who shall record the taxes that are the subject of the
543 statement as taxes in litigation, and the collector shall be credited with those taxes until the time
544 the collector must sell or take the land under that section.

545 SECTION 74 [162]. Said chapter 60, as so appearing, is hereby amended by striking out
546 section 105 and inserting in place thereof the following section:-

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

551 SECTION 75 [163]. Section 1 of chapter 60A of the General Laws, as so appearing, is
552 hereby amended by striking out the sixth paragraph and inserting in place thereof the following 2
553 paragraphs:-

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

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

567 SECTION 76 [164]. Section 2A of said chapter 60A, as so appearing, is hereby amended
568 by striking out after the word “registrar”, in line 18, the words “and by the joint committee on
569 taxation”.

570 SECTION 77 [166]. The General Laws are hereby amended by striking out chapter 60B
571 and inserting in place thereof the following chapter:-

572 CHAPTER 60B. EXCISE ON BOATS, SHIPS AND VESSELS IN LIEU OF LOCAL
573 PROPERTY TAX

574 Section 1. As used in this chapter, the following words shall, unless the context clearly
575 requires otherwise, have the following meanings:

576 “Director”, the director of the division of law enforcement of the department of fisheries,
577 wildlife and environmental law enforcement.

578 “Habitually moored or docked”, the place where the owner has usual mooring or dockage
579 during July and August for the summer season.

580 “Principally situated”, for a registered ship or vessel where it is registered, and for a non-
581 registered ship or vessel, whether documented or not, the city or town in Massachusetts where it
582 is principally located during the year.

583 “Vessel”, every watercraft, including documented boats and ships, used or capable of
584 being used as a means of transportation on water, and includes all equipment, including mode of
585 power, and furnishings that are normally required aboard the vessel during accomplishment of
586 the functions for which the vessel is being utilized.

587 Section 2. (a) Except as hereinafter provided there shall be assessed and levied by each
588 city and town in each fiscal year on every vessel, regardless of registration of origin, and its
589 equipment, for the privilege of using the waterways of the commonwealth, an excise measured
590 by the value thereof, as hereinafter defined and determined, at the rate of 10 dollars per 1000 of
591 valuation.

592 (b) Any person who owns such a vessel on July 1 shall annually, on or before September
593 1, make a return on oath to the assessors of the city or town where such vessel is habitually
594 moored or docked or in the case of a vessel which has no mooring or docking space, where said
595 vessel is principally situated, setting forth the vessel's registration or documentation number, if
596 any; an adequate description, and the place of habitual mooring or docking or other principal
597 location of said vessel.

598 (c) For the purpose of computing the excise under this chapter, the value of each vessel,
599 and its equipment, including any engine or motor used to propel the vessel, shall be deemed to be
600 the fair cash value as determined by the assessors of each city and town, but not in excess of the
601 following values:-

602 [Insert here the table found between lines 20 and 21 of section 4 of chapter 60B of the
603 General Laws, as appearing in the 2014 Official Edition.]

604 (d) The payment of such excise shall exempt such owner from any other tax applicable to
605 said vessels and their equipment under chapter 59.

606 (e) If an owner fails to make such a return within the time herein provided, the assessors
607 may abate the tax otherwise imposed by this chapter if such owner provides the assessors with a
608 reasonable excuse for failure to file such return and if the return is filed on or before October 31

609 of the year in which the tax is assessed; but no abatement hereunder shall reduce the tax
610 otherwise imposed to an amount less than the sum of the excise imposed by this section plus 50
611 per cent thereof.

612 (f) Said excise shall be assessed in the city or town where the vessel is habitually moored
613 or docked, or in the case of a ship or vessel which has no mooring or docking space, where the
614 ship or vessel is principally situated; provided, however, that if more than 1 municipality owns
615 property in a harbor, the municipality which maintains such harbor in which the vessel is
616 habitually moored, docked or situated shall assess and collect said excise; and provided, further,
617 that where more than 1 municipality maintains portions of the harbor, the municipality which
618 maintains that portion of the harbor in which the vessel is habitually moored, docked or situated
619 shall assess and collect said excise.

620 (g) No abatement under this section shall reduce any excise to less than 5 dollars; no
621 abatement shall be granted in an amount less than 5 dollars and no refund shall be paid in an
622 amount less than 5 dollars.

623 (h) If during any fiscal year ownership of a vessel subject to an excise under this chapter
624 is transferred by sale or otherwise and the registration of such vessel is surrendered, or if during
625 any fiscal year the owner of a vessel subject to such an excise removes to another state and
626 registers a vessel in such other state and surrenders or does not renew his registration in this
627 state, the excise under this chapter shall be reduced, upon application, by an abatement equal to
628 the proportion of an excise under this chapter on such vessel for the full fiscal year which the
629 number of months in said year remaining after the month in which such transfer by sale or
630 otherwise or such surrender or expiration of registration occurs bears to 12.

631 (i) All sums received from the excise imposed under this chapter shall be paid into the
632 treasury of the city or town and 50 per cent of said excise shall be credited to the municipal
633 waterways improvement and maintenance fund established under section 5G of chapter 40.

634 Section 3. The excise imposed by this chapter shall not apply to vessels described in
635 section 8 of chapter 59 and in section 67 of chapter 63; to vessels owned by the commonwealth
636 or any political subdivision thereof; to law enforcement vessels; to vessels under construction; to
637 ferries; to vessels, fishing gear and nets, with a value of \$50,000 or less, owned and actually used
638 by the owner in the prosecution of his business if engaged in commercial fishing and if no less
639 than 50 per cent of his income is from commercial fishing; nor to other vessels with a value of
640 1,000 dollars or less. Said exemptions shall not subject said vessels and their equipment to any
641 other tax under section 4 of chapter 59.

642 Section 4. The board of assessors, upon assessing the excise imposed by this chapter,
643 shall commit the same to the collector of taxes with their warrant for the collection thereof. The
644 collector of taxes shall seasonably notify the owner of the excise assessed and the due date, but
645 failure to receive notice shall not affect the validity of the excise. Said excise shall be due and
646 payable at the expiration of 60 days from the date upon which the notice was issued by the
647 collector pursuant to this chapter.

648 Failure to pay said excise by the due date shall result in a penalty being imposed which
649 shall be equal to 20 dollars or 20 per cent of the amount of the excise due, whichever is greater.
650 The penalty shall be in addition to the amount of excise due and any interest thereon imposed by
651 law. If said excise remains unpaid after the due date, the harbormaster of a city or town shall
652 refuse to allow the vessel to moor, dock, or otherwise be situated within the waterways of said

653 city or town. All sums received from said penalty shall be credited to the municipal waterways
654 improvement and maintenance fund established under section 5G of chapter 40.

655 Section 5. The provisions of law relative to the collection, payment, abatement,
656 verification and administration of the motor vehicle excise imposed under chapter 60A shall so
657 far as pertinent apply to the excise imposed under this chapter.

658 Section 5A. No owner of a vessel shall be issued a registration decal or certificate of
659 number, or renewal of such decal or certificate, under sections 2A and 3 of chapter 90B unless
660 the owner has included with the application for such decal or certificate proof of payment of the
661 full amount of the excise assessed for the prior fiscal year for any vessel for which the owner has
662 a decal or certificate on July 1 of such year. Upon failure of the applicant to provide such proof
663 of payment, or receipt of such other notice of non-payment made by the local tax collector that
664 the director may determine, the director shall place the matter on record and not issue or renew a
665 registration decal or certificate of number for any vessel owned by the person to whom the
666 unpaid excise tax was assessed until after notice from the local tax collector that the matter has
667 been disposed of in accordance with law. The provisions of section 2A of chapter 60A shall
668 apply to any notifications of non-payment made by the local tax collectors.

669 Section 6. The director shall annually, on or before October 1, transmit to the board of
670 assessors of each city and town a list of all ships or vessels that were documented or registered
671 on the immediately preceding July 1. The list shall include for each vessel, the name and
672 residential address of the owner, if an individual, or name and principal place of business, if a
673 corporation, partnership or other entity; the city or town in which the vessel is habitually moored
674 or docked; the name of the manufacturer; the year of manufacture as designated by the

675 manufacturer; the model type; the length; the horsepower of the engine or motor used to propel
676 the vessel; and the document number or certificate of number of the vessel. The director may
677 require from the owner such information as may be necessary for purposes of this chapter.

678 SECTION 78 [167]. Section 4 of Chapter 64J of the General Laws, as so appearing, is
679 hereby amended by inserting after the word “in”, in line 4, the following words:- or due to.

680 SECTION 79 [168]. Section 13 of said chapter 64J, as so appearing, is hereby amended
681 by striking out the first sentence and inserting in place thereof the following sentence:- The
682 provisions of this chapter relative to the imposition, payment, collection and distribution of an
683 excise tax on the sale or use of aircraft fuel shall apply after acceptance by a city or town (i) in
684 which an airport is located if accepted and in effect before December 31, 1987, and (ii) that owns
685 an airport, wherever located.

686 SECTION 80 [169]. Said section 13 of said chapter 64J, as so appearing, is hereby
687 further amended by adding the following sentence:- A city or town in which an airport it does
688 not own is located and in which this chapter took effect after December 30, 1987 shall be
689 deemed to have revoked its acceptance as of December 31, 2015.

690 SECTION 81 [170]. Section 6 of chapter 70B of the General Laws, as appearing in the
691 2014 Official Edition, is hereby amended by striking out, in line 72 the words “in section 7” and
692 inserting in place thereof the following words:- by the director of accounts under section 38.

693 SECTION 82 [171]. Section 14D of chapter 71, as so appearing, is hereby amended by
694 inserting after the word “school”, in line 9, the following word:- committee.

695 SECTION 83 [172]. Section 16 of chapter 71 of the General Laws, as so appearing, is
696 hereby amended by striking out, in lines 53 and 54, the words “division of local services in the
697 department of revenue” and inserting in place thereof the following words:- by the director of
698 accounts under section 38 of chapter 44.

699 SECTION 84 [173]. Section 16C of said chapter 71, as so appearing, is hereby amended
700 by inserting after the word “transportation”, in line 7, the following words:- , subject to
701 appropriation;.

702 SECTION 85 [174]. Said chapter 71 is hereby amended by striking out section 16E, as so
703 appearing, and inserting in place thereof the following section:-

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

710 SECTION 86 [175]. Section 16G½ of said chapter 71, as so appearing, is hereby
711 amended by striking out after the word “the”, in line 8, the words “director of accounts” and
712 inserting in place thereof the following words:- the commissioner of elementary and secondary
713 education.

714 SECTION 87 [176]. Said section 16G½ of said chapter 71, as so appearing, is hereby
715 amended by striking out after the word “the”, in line 25, the words “director of accounts” and

716 inserting in place thereof the following words:- commissioner of elementary and secondary
717 education.

718 SECTION 88 [177]. Said chapter 71, as so appearing, is hereby amended by striking out
719 section 26A and inserting in place thereof the following section:-

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

723 SECTION 89 [178]. Section 26B of said chapter 71, as so appearing, is hereby amended
724 by striking out, in lines 3 to 5, the words “in such town upon approval of the city council or
725 selectmen, it shall submit in writing a plan of said services to the commissioner of” and inserting
726 in place thereof the following words:- , it shall submit in writing a plan of said services to the
727 commissioner of elementary and secondary.

728 SECTION 90 [179]. Said chapter 71, as so appearing, is hereby amended by striking out
729 section 26C and inserting in place thereof the following section:

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

738 SECTION 91 [180]. Section 71C of said chapter 71 of the General Laws, as so appearing,
739 is hereby amended by striking out, in line 6, the word “three” and inserting in place thereof the
740 following number:- 10.

741 SECTION 92 [181]. Said chapter 71, as so appearing, is hereby amended by striking out
742 section 71E and inserting in place thereof the following section:

743 Section 71E. In any city, town or regional school district that accepts this section, all
744 monies received by the school committee in connection with the conduct of adult education and
745 continuing education programs, including, but not limited to adult physical fitness programs
746 conducted under section 71B, summer school programs and enrichment programs, authorized by
747 the school committee and in connection with the use of school property under section 71,
748 including parking fees, shall be deposited with the treasurer of the city, town or regional school
749 district and held as separate accounts. The receipts held in such a separate account may be
750 expended by said school committee without further appropriation for the purposes of the
751 program or programs from which the receipts held in such account were derived or, in the case of
752 the use of school property account, for expenses incurred in making school property available for
753 such use, notwithstanding the provisions of section 53 of chapter 44. A city, town or regional
754 school district may appropriate funds for the conduct of any such program or for expenses
755 incurred in making school property available for such use, which funds shall be expended by the
756 school committee in addition to funds provided from other sources. Acceptance in a city or town
757 shall be in the manner provided in section 4 of chapter 4 and in a regional school district by vote
758 of the regional school committee. In a city, town or regional school district that accepts this
759 paragraph, said city, town or district may rescind its original acceptance every third year
760 thereafter.

761 SECTION 93 [182]. Section 14B of chapter 74 of the General Laws, as so appearing, is
762 hereby amended by striking out the first and second sentences and inserting in place thereof the
763 following sentences:

764 In any city or town that accepts this section in the manner provided in section 4 of
765 chapter 4 or in a regional school district that accepts it as provided in this section, any income
766 received from the purchase and sale of products produced in the culinary arts subject area of the
767 home economics program, or any other vocational-technical program conducted in any public
768 vocational-technical high school shall be deposited in a special fund by the school committee in
769 any banking institution in the commonwealth. Expenditures may be made from said fund by the
770 school committee for purposes needed for the culinary arts subject area or in the case of a fund
771 established for any other program, such funds may be expended for the purposes of such
772 program area without further appropriation, notwithstanding the provisions of section 53 of
773 chapter 44; provided, however, that said special funds shall not be used to pay the salary of any
774 employee.

775 SECTION 94 [183]. Chapter 80 of the General laws, as so appearing, is hereby amended
776 by striking out section 13 and inserting in place thereof the following section:-

777 Section 13. Assessments made by a board of the commonwealth under this chapter shall
778 bear interest at 1 rate of 5 per cent per annum or, at the election of the board at a rate up to 2 per
779 cent above the rate of interest chargeable to the body politic on behalf of which the assessment
780 was made, for the betterment project to which the assessments relate, from the thirtieth day after
781 the date the notice of such assessments was sent by the collector. All other assessments made
782 under this chapter shall bear interest at 1 rate of 5 per cent per annum or, at the election of the

783 city, town or district at a rate up to 2 per cent above the rate of interest chargeable to the city,
784 town or district for the betterment project to which the assessments relate, from the thirtieth day
785 after the date the notice of such assessments was sent by the collector. The assessors shall add
786 each year to the annual tax assessed with respect to each parcel of land all assessments,
787 constituting liens thereon, which have been committed to the collector prior to January second of
788 such year and which have not been apportioned as hereinafter provided, remaining unpaid, as
789 certified to them by the collector, when the valuation list is completed, with interest to the date
790 when interest on taxes becomes due and payable. At any time before the completion by the
791 assessors of the valuation list for the year in which such assessments will first appear on the
792 annual tax bill, the board of assessors may, and at the request of the owner of the land assessed
793 shall, apportion all assessments or unpaid balances thereof made under this chapter into such
794 number of equal portions, not exceeding 20, as is determined by said board or as is requested by
795 the owner, as the case may be, but no one of such portions shall be less than 5 dollars; provided,
796 that, if an original assessment exceeds 100 dollars and has been placed upon the annual tax bill,
797 or has been apportioned into a number of portions less than 20 and the first portion has been
798 placed upon an annual tax bill, the board of assessors may in its discretion, upon a request for the
799 apportionment of such assessment into 20 portions made by the owner prior to a sale or taking of
800 the land for the non-payment of such assessment or portion and upon payment of any necessary
801 intervening charges and fees and such portions of such assessment as would have become due
802 and payable if the request for apportionment had been seasonably made, apportion or reapportion
803 the said assessment as aforesaid, and if any other tax or assessment constituting a lien upon the
804 parcel to which the assessment so apportioned or reapportioned relates remains unpaid after such
805 apportionment or reapportionment, the collector may institute proceedings anew for the sale or

806 taking of such parcel at any time prior to the expiration of the lien or of a period of 20 days after
807 such apportionment or reapportionment, whichever is the later. In any case in which an
808 assessment relates to a state-funded project, the apportionment or reapportionment described
809 herein shall be undertaken in accordance with the terms aforesaid by the board on whose behalf
810 the assessment was made; provided, however, that the apportionment shall be made of said
811 assessments or unpaid balances together with any interest due thereon. The assessors shall add
812 one of said portions, with interest on the amount remaining unpaid from 30 days after the date
813 the notice of the original assessment was sent by the collector to the date when interest on taxes
814 becomes due and payable, to the first annual tax upon the land and shall add to the annual tax for
815 each year thereafter 1 of said portions and 1 year's interest on the amount of the assessment
816 remaining unpaid until all such portions shall have been so added; all assessments and
817 apportioned parts thereof, and interest thereon as herein provided, which have been added to the
818 annual tax on any parcel of land shall be included in the annual tax bill thereon. After an
819 assessment or a portion thereof has been placed on the annual tax bill, the total amount of said
820 bill shall be subject to interest under and in accordance with the provisions of section 57 or
821 section 57C of chapter 59.

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

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

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

841 SECTION 95 [221]. Section 3A of chapter 139 of the General Laws, as so appearing, is
842 hereby amended by striking out, in line 21, the words “for two years from the first day of
843 October” and inserting in place thereof the following words:- , unless dissolved by payment or
844 abatement, until such debt has been added to or committed as a tax under this section, and
845 thereafter, unless so dissolved, shall continue as provided in section 37 of chapter 60; provided,
846 however, that if any such debt is not added to or committed as a tax under this section for the
847 next fiscal year commencing after the filing of the statement, then the lien shall terminate on
848 October 1 of the third year.

849 SECTION 96 [242]. Sections 30, 32-35, inclusive, and 48-50, inclusive shall apply to
850 taxes assessed for fiscal years beginning on or after July 1, 2016.

851 SECTION 97 [243]. Sections 1 and 2 shall apply to certifications for fiscal years
852 beginning on or after July 1, 2017.

853 SECTION 98 [244]. Sections 15, 24-27, inclusive, 29, 36-38, inclusive, 41 and 42 shall
854 take effect on January 1, 2017.

855 SECTION 99 [245]. Sections 45-47, inclusive, shall apply to taxes assessed for fiscal
856 years beginning on or after July 1, 2017.

857 SECTION 100 [246]. Sections 39, 40, and 55 shall apply to overlay raised under section
858 25 of chapter 59 of the General Laws for fiscal years beginning on or after July 1, 2017.

859 SECTION 101 [247]. Sections 31 and 77 shall apply to taxes and excises assessed for any
860 fiscal year beginning on or after July 1, 2017.

861 SECTION 102 [248]. Sections 78-80, inclusive shall take effect January 1, 2016.

862 SECTION 103 [249]. Sections 20, 21 and 233 shall take effect on January 1, 2018.