

**HOUSE . . . . . No. 3755**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act Relative to County Government Finance..

*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. Chapter 64D of the General Laws in amended by striking out sections 11,  
2 12, and 13, and inserting in place thereof the following three sections:

3 Section 11. There shall be established upon the books of each county that has not been  
4 abolished pursuant to the provisions of chapter 34B a separate fund, maintained separate and  
5 apart from all other funds and accounts of each county, to be known in each case as the Deed's  
6 Excise Fund.

7 Notwithstanding the provisions of any general or special law and of this chapter to the  
8 contrary, and except for Nantucket County and all counties that have been abolished pursuant to  
9 the provisions of chapter 34B or other applicable provision of law, on the first day of each  
10 month, 20 per cent of the taxes collected pursuant to the provisions of this chapter, but not  
11 including the additional excise authorized under the provisions of section 2 of chapter 163 of the  
12 acts of 1988 for Barnstable County, shall be transmitted to the Deed's Excise Fund for each  
13 county. In Nantucket County, 42.5 per cent of the taxes collected pursuant to the provisions of  
14 this chapter shall be transmitted to the Deed's Excise Fund for Nantucket County. The additional

15 excise authorized under the provisions of section 2 of chapter 163 of the acts of 1988 shall be  
16 retained by Barnstable County. The remaining percentage of taxes collected under the provisions  
17 of this chapter, including all taxes collected under the provisions of this chapter in all counties  
18 that have been abolished pursuant to the provisions of chapter 34B or other applicable provision  
19 of law shall be transmitted to and retained by the general fund of the Commonwealth in  
20 accordance with the provisions of section 10.

21 Section 12. There shall be established within the executive office for administration and  
22 finance a county government finance review board, hereinafter referred to as the “board”,  
23 consisting of the secretary for administration and finance or his designee, the commissioner of  
24 revenue or his designee, the secretary of public safety or his designee, the state auditor or his  
25 designee and a former Massachusetts sheriff, as appointed by majority vote of the Massachusetts  
26 Sheriff’s Association. The secretary of administration and finance or his designee shall serve as  
27 chairperson of the board.

28 Notwithstanding the provisions of any general or special law or county charter to the  
29 contrary, no annual or supplementary budget of any county shall take effect until reviewed and  
30 approved by the board.

31 The board shall not approve any budget of any county unless it is satisfied:

32 (1) that the estimates of revenue are reasonable and that adequate funding has been  
33 provided for all necessary county expenditures;

34 (2) that of the amounts deposited in the Deed’s Excise Fund for each county from  
35 revenues derived under the provisions of this chapter after providing from such fund for the cost  
36 of meeting county loan obligations incurred for the purpose of operating and maintaining the

37 county, (a) not more than 60 percent is to be disbursed and expended for meeting the costs of the  
38 operation and maintenance of the county; and, (b) not more than 40 percent is to be disbursed  
39 and expended for the automation, modernization and operation of the registries of deeds of the  
40 county; and,

41 (3) that with respect to funds appropriated for the purposes designated in subclauses (b)  
42 of clause (2) and which are not dedicated to the Deed's Excise Fund in each county under the  
43 provisions of section eleven, the submitted proposed budget shall provide a continuing amount of  
44 expenditure of not less than one hundred two and one-half percent of the amount expended for  
45 each such purpose in the preceding fiscal year.

46 If a proposed budget is disapproved by the board, the county commissioners or any  
47 successor body shall, with the approval of the county advisory board, if applicable, and within  
48 thirty days of notification of disapproval of the proposed budget, resubmit a revised proposed  
49 budget to the board, which addresses the board's concerns.

50 The board shall develop guidelines for implementing the provisions of this section.

51 Section 13. Each fiscal year operating budget of the Commonwealth shall include a  
52 separate line item appropriation for each sheriff's department of a county that has not been  
53 abolished pursuant to the provisions of chapter 34B, including as necessary, line item  
54 appropriations in supplementary and deficiency budgets. Each such fiscal year operating budget  
55 line item shall be in amount necessary to fund the full anticipated operating costs of such  
56 department for that year.

57 Funds appropriated in such line items shall be paid to the treasurer of each county who  
58 shall place the funds in a separate account within the treasury of each such county. The treasurer

59 may authorize temporary transfers into this account for operation and maintenance of jails and  
60 houses of correction in advance of receipt of the amount distributed by the commonwealth under  
61 this section. Upon receipt of the state distribution, the treasurer may transfer out of such account  
62 an amount equal to the funds so advanced. All funds deposited in such accounts and any interest  
63 accruing thereto shall be used solely for the functions of the sheriffs' departments of the various  
64 counties including, but not limited to, maintenance and operation of jails and houses of  
65 correction, without further appropriation; provided further, that the sheriff's department of each  
66 county shall reimburse the county treasurer of each county for personnel-related expenses, with  
67 the exception of salaries, attributable to the operations of the sheriff's department of each county  
68 heretofore paid by the county including, but not limited to, the cost of employee benefits.

69 Each sheriff shall submit to the County Government Finance Review Board a proposed  
70 spending plan with respect to such appropriated funds and no such plan shall take effect until  
71 reviewed and approved by the board. Plans may be submitted in anticipation of such  
72 appropriations.

73 On or before September 15 of each fiscal year the county government finance review  
74 board shall have approved final county correction budgets for that fiscal year. Not later than  
75 October 15 of each fiscal year the county government finance review board shall provide the  
76 executive office of public safety and the house and senate committees on ways and means with  
77 copies of such approved budgets for that fiscal year.