

SENATE No. 760

The Commonwealth of Massachusetts

PRESENTED BY:

Steven A. Baddour, (BY REQUEST)

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act Relative to Streamlining Local Government and Finances..

PETITION OF:

NAME:

James Thivierage

DISTRICT/ADDRESS:

SENATE No. 760

[Pin Slip]

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act Relative to Streamlining Local Government and Finances..

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. Notwithstanding any general or special law to the contrary, a Council of
2 Governments/Municipal Corporations shall be established in the county of Essex comprised of
3 representatives appointed by the Boards of Selectman/Mayor and/or whatever Issuing Authority
4 exists under any Special Act of the Commonwealth and/or Home Rule amendment allow under
5 Article 89 of Massachusetts Constitution. A council that would not exceed in membership the
6 number of communities in said county and would organize in the following manner and be in
7 existence for the purpose of collectively discussing from time to time the issues of the day and
8 taking positions on said issues.

9 (A) The member representing the community/municipal corporation with the largest
10 population shall bring the council to order and conduct an organization meeting acting as
11 chairperson pro-tem or what ever appellation of the chief officer desired subsequent to this
12 meeting; the officers shall consist of a chairperson, vice-chairperson, clerk, and whatever officers
13 deemed necessary by the council subsequent to organization; each member
14 corporation/government shall have one vote and all votes shall be decided by a majority vote of

the member communities regardless of the quorum present. As an advisory body, the majority rule of member corporations shall be inviolate to issue an advisory opinion as a body.

(B) Council of Governments/Municipal Corporations shall go into effect once accepted by a majority of town meeting and/or city (municipal) councils in the county of Essex. After which, the issuing authorities, Boards of Selectmen/Mayors shall appoint representatives to attend meetings on their behalf. Once all communities have chosen members, the chairperson pro-tem shall call a meeting to organize. All expenses shall be borne by the host community and all meetings shall be subject to the appropriate Massachusetts General Laws concerning records and recording an account of the proceeding. The Essex Council of Governments (Municipal Corporations) shall meet as deemed fit and necessary by the will of the majority and/or leadership.

SECTION 2. A financially secure municipal corporations shall enter into negotiations with other municipal corporations for the purpose of consolidation for the financial or fiduciary benefit of the taxpayers and resident within the following considerations; that the surviving corporations satisfy the regulatory authorities with a demonstrated positive free cash history and annual tax collection of 85% or better and with a low rate of tax titles; that the same corporation maintain a :A: bond rating or better for general obligations, a stable management and the recommendation of the appropriate regulatory agencies, I.e.revenue; and that the annexable corporations satisfy the regulatory authorities with a demonstrated history of negative free cash history and annual tax collection history of less than 95% per annum and with a high rate; that the same corporation “general obligation: status is not better that a “junk bond” rating; and that the appropriate state regulatory agency, department of revenue, recommend such action to maintain financial viability, service level and adequate education, health and safety for all

residents; and that the question of annexation be put to the townspeople of both corporations by vote of the appropriate legislative body and the appropriate question be approved by the majority vote of no less than fifty percent plus one of the registered voters in both corporations the annexed and the surviving or receiving corporation. Adjacency or contiguousness need not apply to the surviving corporation or corporation annexed.

SECTION 3. Upon the approval of two-thirds of the city or municipal corporation to issue stock (similar to preferred stock) in the municipal corporation up to 50% of the total valuation of the community or municipal entity to create a capital reserve account or municipal stock fund or whatever name is appropriate in accordance with generally accepted accounting principles the proceeds, not the principal, of which can be used to augment but not totally appropriate or fund the principal and interest payments for communities or municipal corporations expenditures for the following purposes: to augment the municipalities. School and municipal building and repair programs (not annual maintenance) including libraries, city or town halls, police and fire stations, water and sewer plants, stadiums, and swimming, health, athletic facilities or whatever can be categorized as a long term capital improvement that further the public good and health of the municipal corporation and the Commonwealth and their residents; the stock price shall be determined by the total valuation as of January 1 of the calendar year divided by the population as of the most recent decennial census (stock price may fluctuate from year to year); the proceeds may also be used to reduce short or long term debt at higher rates; no proceeds from the issue shall be used for administrative personnel salaries nor expense but rather all annual expenses other than those related to the initial issue must be borne by the municipal entity in the chief financial officer's or treasurer's office and or municipal budget; stock may be purchased by residents, business owners, land owners, and employees of

the municipal entity or corporation in suggested share denominations of no less than 100; the amount of debt liability must not exceed the total of combined inside and outside debt allowed to the community under statute and can be exceeded only exceptional purposes deemed acceptable and only with approval by the department of revenue, division of local services and only to a level not to exceed 10% of the total valuation or whichever is greater; dividend/proceeds/interest shall be paid at a rate of 1/2 % less than the discount rate annually or at a regularity allowed by statutes and shall be exempt from federal and state taxes and the applicable local tax commitment; the Commonwealth must take the necessary steps state and or federal legislation be introduced or whatever the case may be to make the dividends or proceeds or interest exempt from federal, state and local taxes; all issued municipal stock must be held for at least one year of purchase and then may be redeemed with the appropriate applicable interest accrued to the purchaser; with the principal, municipalities or municipal corporations may or can purchase or invest securities and can invest in financial instruments and conduct financial transactions within the confines of federal and state financial statutes and the legal list promulgated by the division of banks and securities division of the secretary of state, preferably nine-tenths of issue or portfolio in government bills, notes and bonds; capital reserve account will be the responsibility of the chief financial officer and or treasurer of the municipal entity; this account shall be subject to regular audit by the department of revenue, state auditor, secretary of state securities division, and division of banks or specific agency deemed appropriate by the General Court and any expenses incurred by the agencies shall be paid by the proceeds of the principal of the capital reserve account; the expense of the initial municipal stock issuer or municipal corporation as well as any expenses incurred by the municipal corporation throughout the subscription process including bond counsel, underwriters, insurers, brokers, investment banks, rating agencies and

other relevant agencies not mentioned; private auditing of the municipal stock fund must be performed on a biennial basis and may be performed annually and expensed by the proceeds; any ongoing protection of stock fund requiring insurance may be expensed by the proceeds provided it is required by the statute and or recommended by the division of insurance and or the appropriate auditing entity private and or public or both.

SECTION 4. Upon the acceptance of the city/municipal council or town meeting, the legislative branch of the municipal corporation, the municipality with the coordination of the board of assessors and treasurer shall have the authority to issue tax bills on a pro-rated monthly basis and taxpayers may pay real estate taxes early on a voluntary basis.

SECTION 5. Municipal corporations of the Commonwealth shall do the following: (A) Preliminary Tax Rate that the cities and towns of the Commonwealth declare preliminary tax rates by august 15 of each year based of the following: January 1 total real property; state local aid, charges and receipts as of June 30 and/or the finalization of the state budget; the completed and voted local budget and “growth” as of June 30; free cash and overlay stated at the previous year’s level; an the outcome of the classification hearing overlaying the result; and any other factors that must be factored into the tax rate equation. (1) that the annual budget compilation and submission by the executive reflect the following: that previous year’s intra-budget transfers from line-items; that one of the components of free cash unexpended expense those affected line items be scrutinized and adjusted; and amend c. 44, s. 32. (2) and that the overlay the monies raised for abatements and exemptions be computed by adding the required amount for abatements and exemptions plus any monies required to be set aside for appellate tax board cases by multiplying last years loss/success ratio and substituting that figure in lieu of the traditional procedure used to produce the previous years actual tax rate amending c. 59, s. 23 & 25; (3) that

the unexpended portion of free cash be returned in the form of a credit to the taxpayer's account; revenue overestimates greater than school fees cause a refund of these fees amending c. 59, s. 29D; (4) that school fees for athletics and transportation be abolished amending c. 71, s. 16C & 47; (5) that the annual report be made available to the taxpayers by august 31 of each year and a copy be sent to the state library each year by all cities and towns amending c. 40, s. 21; (B) Classification by amending c. 59, s. 2c. & 2cA(1) To allow cities and towns and within the utilization of Proposition 2 ½ as part of the classification process to factor three levels of burden shift: one, residential; two, commercial; three, industrial; and a combination thereof. In order to not adversely affect negatively one or another class but rather to accommodate all classes of property owners in the best interests and needs of the people of the community at the time and for the present and future fiscal situations as the need of the community exists through the appropriate governmental body politics notwithstanding. (2) In addition, to allow cities and towns to vote abatements up to the state limit up to three years to encourage new commercial and industrial activity for landlords/owners who will pass the saving on to their lessee's as to not negatively affect the new occupant/owner as a matter of the appropriate board, and legislative and/or executive and be made as part of the fiscal annual appropriation requirement plus not within the levy limit but apart from the 2 ½ levy limit; (3) And as part of this legislation that no person(s) entitled to an exemption allow by the board of assessors and treasurer/tax collectors under the current statutes be affected negatively by a vote of the appropriate board to shift onto commercial, industrial in addition to residential in a two or three tiered fashion, the appropriate statutes be amended accordingly as to not negatively affect those families adversely affected by the split tax vote in whatever fashion they choose so that they will benefit by the action and not be negatively affected in any fashion negating the effect of the exemption(s), and may it be

considered that these special exemptions be made apart from the levy limit prescribed by proposition 2 ½ and the statute given their special exempted status;(4) And that the executive branch of the city or town bring to the appropriate decision making body, the rationale to support a shift of any kind and any group that will be affected by the action of the appropriate body and that in addition to the single factor that combinations be allowed as well giving communities that maximum flexibility to deal with current and impending future economic and financial climates to promote their capacities be they residential, commercial, and or industrial or a combination thereof;(5) To allow by vote of the appropriate governmental body commercial as well industrial exemptions for up to three years in addition to the residential exemptions currently allowed by vote under law to promote whatever part of the tax base may be emphasized by the policy makers of the municipal corporation;(6) In sum, the passage of this Act will reflect favorably in the performance of tax distribution of the tax burden of property owners enhancing the community's ability with flexibility to deal with the changing economic and financial climates that affect the entity itself and the ultimate end of their endeavors the people of their municipal corporation and its Common Good for which government itself exist be it remembered;(7)With the concurrence and acceptance of two thirds of the members of the appropriate board such as the board of selectman in a town or the city/municipal council in a city or whatever entity allowed by statute to accept and execute this Act, let it be, the options be available during the classification process and discussion to shift or not shift the tax burden within the municipal corporation for the ensuing period for the Common Good of the community's people by its policy makers. (C) Budgeting by amending c. 44 s. 56A;

(1To promote better fiscal management and administration in the three hundred and fifty one municipal corporations of the Commonwealth of Massachusetts and that all said

153 communities be compliant with the following language so that public activity, commercial and
154 industrial activity be encouraged with the maintenance and reduction of the property tax burden
155 to the public: (2) And that all communities budget a reserve fund equal to one-quarter to one-half
156 of one percent of total valuation equal to one dollar on the tax rate;and that the
157 Commonwealth's three hundred and fifty one communities adjust their annual budget
158 submissions to reflect end-of-years transfers within funds and line-items and likewise reflect
159 overages used and certified as "free cash" within the expense portion of the various funds and
160 overall city/town budget; that all programs and request for early retirement be quantitatively and
161 qualitatively justified before submittal to the legislative body for funding and the municipal
162 corporation realize a net gain as a result of the program; that request s for overlay monies to
163 fund abatement and exemptions be well within historical ranges before submission for funding;
164 that overlay surplus be not counted upon to act as a reserve fund; that all new proposed
165 development within the/a community be accompanies with the "proposed new tax revenue" as
166 well as "proposed new expense" to provide a full picture of the developments benefits and
167 liabilities including basic assumptions underlying the projects; and that all negotiations
168 concerning health care insurance be to the benefit of both management and labor and that leads
169 towards a healthier workforce be explored with expense reduction in mind not to detriment of the
170 employee nor the people; that all municipal budget and the accounting be closed by the statutory
171 date and that all subsequent activity be noted in manual and electronic files so as to act as a
172 transition and documentation provided communities do not close by the statutory deadline as a
173 matter of course; that all proposed land takings and gifts to the municipal corporation notably
174 land that generate and involve state and/or local tax generation be cause to alert the department
175 of revenue of said action and that the amount of state and local taxes identified to document the

176 impact to the taxpayers; that the establishment of fees be discourage and substantiated through
177 the hearing process to determine regressively to the individual, the family and local municipal
178 corporation; that the use of short tern notes be discouraged; and that purchasing be done
179 collectively in concert with neighboring communities and the state bid laws; and that the
180 position of inside counsel be established in communities with no solicitor to reduce legal
181 expense; inside counsel; that all communities use relational database software and learn to
182 customize to their needs through personnel and training; that all finance committees, advisory
183 boards to councils and town meeting be encourage to use technology and audit software to
184 facilitate their reviews; that all communities be cognizant of the program budgeting process as
185 well line-item, performance base, and zero-base approaches to budget generation and oversight;
186 and that all surpluses reversion, tailing be returned to the body politic; that the policy makers of
187 the municipal corporation use all available resources to assist in budget generation, maintenance,
188 oversight and review with special attention the real property and population; (2) that the public
189 be alerted of the certification of total value, new growth, state revenues, free cash as certified and
190 announce thru the state budget or department action of the executive branch;(3) and these
191 procedures be examined and audited by the department of revenue, and/or and any appropriate
192 agencies directed by Laws of this Commonwealth of Massachusetts and/or the General Court;
193 and that the Joint Committee on Post Audit conduct a study on the appropriate use of these
194 processes/procedures and every five to ten years thereafter to determine the usefulness of these
195 procedures and the performance of management relative to its imposition within any fund of the
196 municipal corporation and on behalf of the body politic; and that all positive practices not
197 identified be incorporated into this Act and the representatives of the people, the General Court,
198 so deem; and that the Commonwealth thru the political subdivisions develop pro-active strategies

and tactics to minimize cost encourage non regressing revenue to the benefit of the property owner, and the public;(4) To allow the Commonwealth's 351 cities and towns otherwise known as municipal corporations, the ability to use an overlay reserve for the purpose of storing/holding the balance of overlay surplus declared by the board of assessors not used to offset the annual overlay appropriation for abatements and exemptions during the fiscal year; and any balance of the overlay reserve after its application as an offset to the annual overlay appropriation be available for appropriation only subsequent to the exhaustion of the annually appropriated reserve fund and its use for the exclusive application toward unforeseen and emergency expenses and any other allowing uses of the reserve fund to meet the needs of the community with available raised resources; and to commit this action(s) only with a two-thirds vote of the legislative body, the municipal council of a city and/or town meeting/board of selectmen of a town.(D) EnergyTo encourage cities and towns to create energy policy by accepting MGL c. 40 s. 8i;(E) Economic Development(1) by amending c. 59, s. 59 & 60 and c. 40Q to create and/or amend other Massachusetts General Laws in order to promote economic development by allowing the Commonwealth's cities and towns, the municipal corporations, the power to grant abatements to business owner, owners of rental property, and home owners provided they qualify within the following criteria:(2)That they promote the research and development of new ideas that promote the furtherance of concepts that realize savings with innovation within areas such as energy conservation in particular that the appropriate federal and state agencies, industry appropriate grantor programs, foundations and academic institutions provide funding, and/or technical assistance to establish new business directions;(3)and the cities and towns through their legislative bodies, municipal councils and town meetings, establish ordinances and by-laws that reflect the substance of this act allowing for the application properly documented with above

222 references, an abatement from real property taxes realizing the aforementioned purpose;the
223 realization of new economic development opportunities and its promotion and growth aided by
224 the municipality in which it resides through research and development and that they
225 owner/proprietor pass on the savings accrued by the abatement to the research and developer
226 engaged in the utilization and payment of any space, rental and/or lease, used for such purpose,
227 and that it continue for the life of their association and expire at conclusion and non-renewal of
228 any contractual association and that the aforementioned criteria of associations promoting the
229 economic development of the renter/lease be maintained through the life of the rental/lease
230 agreement. (F) FinancingIn sections one thru five by amending c. 59, s. 58, and/o to create
231 and/or amend other Massachusetts General Laws, & c. 44, be it understood all proceeds and
232 discounts be eligible for state income tax deductions.(1) And to allow the voluntary payment of
233 pro-rated discounted monthly real estate tax bills, sewer bills, water bills at ninety-nine and one
234 half percent, the discounted portion ex1empted from taxation by the state by amending MGL c.
235 59 s. 58 and applicable accepting c. 59, s. 58;(2)This act will amend and/or create new
236 Massachusetts General Law(s) relative to Municipal Finance upon the two thirds vote of the
237 legislative body of the municipal corporation to accept this Act:(3) To allow cities and towns in
238 an effort reduce expense and increase cash flow and avert the need to purchase short term notes
239 be allowed to issue discounted municipal corporation bills for 3 months, 6 months, 9 months and
240 12 months funded to the extent of ninety percent of the interest expense budget of the community
241 to its residents and owners of commercial and industrial entity taxed by the municipal
242 corporation;(4)That the cities and towns of the commonwealth of Massachusetts be granted the
243 authority to issue discounted short term securities called municipal corporation bills(munibills)
244 that are tax exempt not subject to state taxes to reduce the need for the municipal corporations to

245 seek the use of short term notes to offset expense under the advisory guise of the department of
246 revenue, the state treasurer, and audited by the state auditor's office or any other agency
247 prescribed by law;(5)And that the treasurer of the municipal corporation acting on behalf of the
248 executive of the municipal corporation its chief financial officer or chief operating officer
249 facilitate the implementation of this Act in a timely manner and be required to file within the
250 annual report and with the department of revenue, state treasurer, state auditor and annual
251 summary of activity of the munibill activity and its benefit to the community or lack thereof at
252 the end of the fiscal year and cutoff date;(6) And that the citizens and people doing business as
253 part of the municipal corporation be allowed to invest in these short term securities to reduce the
254 need to borrow from outside, increase the cash flow of the municipal corporation, and to accrue
255 the benefit of a short term tax exempt investment to the betterment f the community and its
256 residents up to a limit of 5000 or the total real estate bill whichever is greater, pay the less than
257 the face amount and at maturity be paid/receive the full face amount;(7)And upon maturity of the
258 municipal corporation's munibills the holder be allowed to rollover the bill for the next three
259 month period and up to 12 months and or apply the matured value of the munibills face amount
260 towards their annual total real and personal property tax liability and/or receive the full face
261 value in cash or other options acceptable to the municipal corporation, its agents, and the state
262 regulatory agencies;(8)And that the municipal corporation keep the balance of the munibill
263 receipts in local banks doing business within the community and pay operating expenses from
264 within its interest expense budget to maintain this process and that it be audited annually and its
265 expense be taken out of existing appropriations related in use;(9)And this Act be reviewed
266 annually for the effective life of the municipal corporation's munibill program and its positive
267 effect on cash flow, interest expense reduction and the ability of its residents to accrue tax

268 exempt interest and the ability to defray total real and property tax payment otherwise the
269 “sunset” of the this process shall be voted by the legislative body after study in ten years
270 subsequent to implementation with review by the appropriate state agencies. In sum, the passage
271 of this Act will reflect favorably in the performance of tax burden distribution, cash flow,
272 expense reduction of the tax burden of property owners enhancing the community’s ability with
273 flexibility to deal with the changing economic and financial climates that affect the entity itself
274 and the ultimate end of their endeavors the people of their municipal corporation and its
275 Common Good for which government itself exist be it remembered;(10) With the concurrence
276 and acceptance of two thirds of the members of the appropriate legislative branch such as the
277 town meeting in a town or the city/municipal council in a city or whatever entity allowed by
278 statute to accept and execute this Act, let these options be available to members of the body
279 politic of every community in the commonwealth for the Common Good of the community’s
280 people by its policy makers. (G) Notes and Bonds And that members and property owners of the
281 municipal corporation be allowed to invest in short term municipal notes under the same terms
282 given financial institutions for 2 to 10 years on a discounted basis where the tax exempt proceed
283 shall be paid on a calendar convenient to the issuer and resident investor for denomination
284 10,000 and under by 1000; the same shall apply for bonded indebtedness from 10 to 40 years,
285 local investors shall have and be given the opportunity to invest and accrue the benefits, tax
286 exemption and reduce debt service costs to the community;(H) Municipal stock To amend or
287 create Massachusetts General Law upon the approval of two-thirds of the city/municipal council
288 and/or town meeting to authorize the treasurer of the municipal corporation to issue stock
289 (similar to preferred stock) in the municipal corporation up to 50% of the total valuation of the
290 community/municipal entity to create a capital reserve account/municipal stock fund or whatever

291 name is appropriate in accordance with generally accepted accounting principles the proceeds,
292 not the principal, of which can be used to augment but not totally appropriate/fund the principal
293 and interest payments for communities/municipal corporations expenditures for the following
294 purposes: to augment the municipalities, school and municipal building and repair programs (not
295 annual maintenance) including libraries, city/town halls, police and fire stations, water and sewer
296 plants, stadia, and swimming, health, athletic facilities or whatever can be categorized as a
297 legitimate long term capital improvement that further the public good and health of the municipal
298 corporation and the Commonwealth and their residents; the stock price shall be determined by
299 the total valuation as of January 1 of the calendar year divided by the population as of the most
300 recent decennial census (stock price may fluctuate from year to year); he proceeds may also be
301 used to reduce short or long term debt at higher rates; no proceeds from the issue shall be used
302 for administrative personnel salaries nor expense but rather all annual expenses other than those
303 related to the initial issue must be borne by the municipal entity in the chief financial
304 officers/treasurer's office and/or municipal budget; stock may be purchased by residents,
305 business owners, land owners, and employees of the municipal entity/corporation in suggested
306 share denominations of no less than 100; the amount of debt liability must not exceed the total of
307 combined inside and outside debt allowed to the community under statute and can be exceeded
308 only exceptional purposes deemed acceptable and only with approval by the department of
309 revenue, division of local services and only to a level not to exceed 10% of the total valuation
310 whichever is greater; dividend/proceeds/interest shall be paid at a rate of $\frac{1}{2}$ percent less than the
311 discount rate annually or at a regularity allowed by statutes and shall be exempt from federal and
312 state taxes and the applicable local tax commitment; the Commonwealth must take the necessary
313 steps state and/or federal legislation be introduced or whatever the case may be to make the

314 dividends/proceeds/interest exempt from federal, state, and local taxes; all issued municipal
315 stock must be held for at least one year of purchase and then may be redeemed with the
316 appropriate applicable interest accrued to the purchaser; with the principal,
317 municipalities/municipal corporations may/can purchase/invest securities and can invest in
318 financial instruments and conduct financial transactions within the confines of federal and state
319 financial statutes and the legal list promulgated by the division of banks and securities division
320 of the secretary of state, preferably nine-tenths of issue/portfolio in government bills, notes, and
321 bonds; capital reserve account will be the responsibility of the chief financial officer and/or
322 treasurer of the municipal entity; this account shall be subject to regular audit by the department
323 of revenue, state auditor, secretary of state securities division, and division of banks or specific
324 agency deemed appropriate by the General Court and any expenses incurred by the agencies
325 shall be paid by the proceeds of the principal of the capital reserve account; the expense of the
326 initial municipal stock issue/offering shall be borne by the issuing municipal corporation and
327 may be recovered after the first full year of operation/investment to the issuer/municipal
328 corporation as well as any expenses incurred by the municipal corporation throughout the
329 subscription process including bond counsel, underwriters, insurers, brokers, investment banks,
330 rating agencies and other relevant entities not mentioned; private auditing of the municipal stock
331 fund must be performed on a biennial basis and may be performed annually ad expensed by the
332 proceeds; any ongoing protection of stock fund requiring insurance may be expensed by the
333 proceeds provided it is required by statute and or recommend by the division of insurance and/or
334 the appropriate auditing entity private and/or public or both. And that the retirement boards of
335 each municipality invest in their community; (I) Charter ReviewBy amending c. 43Cin order to
336 conserve and maximize valuable local resources in bad and good times, and to allow the creation

337 of the following new forms of municipal and regional governments with a study assigned to
338 appropriate committee: Apart from the current forms already offered, and those that can be
339 modified by “home Rule” amendment to the Constitution of Massachusetts thru article 89, these
340 new forms of municipal corporate governance be forged around the current representational and
341 senatorial districts already in place and that a formal county governmental structure and structure
342 be considered to offer a more expanded regional form as well be studied to enhance non-
343 redundancy of non-essential and essential services wherever practicable for the benefit of the
344 body politic and the conservation and efficient use of services during these times of rising
345 interest rates, potential population migration, erosion of real property values, the rising cost of
346 health care and retirements, oil related expense, and other increasing expense and the
347 maximization of local and state revenues; but that the current forms of government within these
348 representational administrative alternative formats be preserved. The Form of Representational
349 District Government a Study for example It shall be comprised of representative of the executive
350 branch to form an executive commission the weight of which shall be proportioned by
351 population in relation to the whole of the district; the legislative branch shall be comprised of
352 representative of the local legislative, meeting and/or council, and be chosen by the membership
353 of each respective house of the people; executive branch to form a legislative branch unitary in
354 initial composition the weight of which shall be proportioned by population in relation to the
355 whole of the district and the total real value of each community within the district’s area; and
356 that a charter be drawn by a committee of not more than two one persons of each community
357 who shall serve with chosen members of the executive and legislative branch to create a basic
358 working document for the districts form and operation apart from the constraints of the
359 signatories to such a charter commission and subject to calendrial constraints to deliberate and

360 form a representational government of form and funding to be determined by the committee and
361 ratified by a vote of the district, representational at first;The same process shall apply for the
362 senatorial district as well as the county district and regional districts; all funds needed shall be
363 apportioned proportionately to the member communities with assistance monetary at the sum
364 suggested by the appropriate legislative committee and appropriated in the annual budget; The
365 efficacy of such forms viably taking form and operations in light of the times and in anticipation
366 of the future exigencies shall take the format of similar studies conducted on taxation where the
367 history an performance of the current forms are reviewed in terms of redundancy and to identify
368 areas where the taxpayer can be best served in the future; the initiation of which shall be at the
369 sole pleasure of the legislative representatives of the people in the General Court and in the event
370 of favorable passage as an Act incorporated into General Law(s), be put before the districts
371 voters for ratification of the forms of alternate governance with the appropriate and necessary
372 explanation of its/their merits towards the public good and further to the public purpose to
373 anticipate and prepare for more severe times scarce resources or for simple to pare the
374 redundancy at reasonable costs.And finally, that the study be conducted under the guise of our
375 state’s preamble and with “with the end of the institution” in mind and new “social, and
376 administration compacts be created to cope with the changes in our region and demands of a
377 global marketplace to stay competitive, safe and happy.To this end I offer this section within this
378 section of this Act;Article LXXXIXAnd that regular periodic review of the performance and
379 practices of local government be instituted; (J) Cable TelevisionAnd that pay-/per-/view
380 programming at event prices be instituted on a pilot basis and proceeds be set aside in a separate
381 fund;(K) Public EducationAnd that school calendar changes investigated to reduce costs;(L)
382 Health CareAnd that the municipal corporations, cities and towns, be allowed grant abatement

and exemptions to senior citizens,55 and older and/or an age group deemed appropriate to the General Court, for the purpose of promoting and acquiring for each individual, senior and elderly, the health care benefit of exercise; and that each municipal corporation, city and town, be allowed to purchase basic health care equipment for senior centers and/or building for the like the purpose of promoting health care amongst seniors and the elderly on a daily basis and receive some reimbursement for equipment expenditures to a maximum of one half up to \$5000.00, in order to promote health care daily and the expense reduction of local cities and towns expense and Medicaid, and Medicare toward creating a more fit population within the Commonwealth of Massachusetts.(M) Amending c. 40A, 40R, 40S, and other relevant statutes;Section oneAnd that to allow the establishment of a “healthy homes” category within the zoning by-law to promote healthy lifestyles within the community;Amending c. 59, s. 59-60, and other relevant statutes;Section twoAnd that to allow municipal corporations, cities and towns, to grant abatement to homeowners for the establishment and maintenance of home exercise rooms. Home exercise rooms comprised of basic exercise machines such as treadmills, stairmasters, , stationery bicycles and the like, anything type of exercise machine that promotes good health through exercise and found in major gymnasiums. A standard abatement of whatever amount the General Court so deems by the assessors, the board, of the municipal corporations, the cities and towns of the Commonwealth for the promotion of good health and reduction of health related expense.Section ThreeThis act will amend and/or create new Massachusetts General Law relative to Revenue and Income Tax, and Healthcare/Financing to allow the Commonwealth of the Massachusetts to grant income tax deductions on the annual income tax filing to individuals who itemize and purchase exercise equipment or the purpose of establishing home exercise rooms/areas and/or for personal health where there is no home health room and the criteria not

406 met to establish a home exercise area/room one within one's residence. Upon the approval of the
407 General Court this deduction can be applied to dba. filings,, small business, and the various type
408 of corporate filings for state income tax for the purpose of furthering health care amongst its
409 membership/employees and ultimate purpose of reducing the incidence of disease, improving the
410 general health of the body politick and reducing health care and health care related expense to
411 the citizens of the Commonwealth of Massachusetts;Section four,Amending c. 40A, 40R, 40S,
412 40Qand other relevant statutes;That all local projects approved under the state's zoning statute,
413 the local government community shall estimate the infrastructure cost to the community in
414 dollars;(N) Section OneAnd that to allow ten taxpayers to petition the board of bank
415 incorporation to allow the division of banks and/or department of revenue and state auditor to
416 audit and examine the municipality in question for unusual circumstances for the protection, well
417 being and to satisfaction of the members of the body politick initiating the ten taxpayer inquiry.
418 The purpose is to insure the inhabitants of said municipality of the integrity of the financial
419 process and to put their agents on notice of their concern of the performance rendered to date.
420 This ten taxpayer group action shall be acted upon by the board of incorporation and in a
421 meeting review the request as to whether action by the division of banks and auditor shall be
422 commenced. The ten taxpayers shall be notified by the board of incorporation in thirty days or
423 less, Saturdays and Sundays counted, by certified mail to the town/city clerk of the municipality.
424 The ten taxpayer action being acknowledged positively by the board of bank incorporation the
425 full examination and full audit shall commence cooperatively at the earliest possible date by
426 either agency or both as allowed under c.