

HOUSE No. 3908

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. Revenue.

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, .

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

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

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

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

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

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

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

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

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

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

SECTION 9 [45]. Said section 1 of said chapter 40Q of the General Laws, as appearing, is hereby further amended by striking out, in lines 80 through 85, the definition of “Original assessed value” and inserting in place thereof the following definition:-

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

SECTION 10 [46]. Said section 1 of said chapter 40Q of the General Laws, as appearing, is hereby further amended by striking out, in lines 156 through 169, the definition of “Tax increment” and inserting in place thereof the following definition:-

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

SECTION 11 [47]. Said chapter 40Q of the General Laws is hereby amended by striking out section 3 and inserting in place thereof the following section:-

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

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

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

(1) establish a development program fund that consists of: (i) a development sinking fund account that is pledged to and charged with the payment of the interest and principal as the interest and principal fall due and the necessary charges of paying interest and principal on any notes, bonds or other evidences of indebtedness that were issued to fund or refund the costs of the development program fund; and (ii) a project cost account that is pledged to and charged with the payment of project costs as outlined in the financial plan and paid in a manner other than as described in subclause (i).

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

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

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

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

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

(d) Notwithstanding any provision in this chapter to the contrary, the requirement to reserve funds under subsection (c) shall terminate when sufficient monies have been set aside to cover the full, anticipated liabilities of the development sinking fund account and the project cost account.

SECTION 12 [56]. Section 108B of said chapter 41, as so appearing, is hereby amended by striking out the third sentence.

SECTION 13 [95]. Subsection (e) of section 3 of chapter 44B of the General Laws, as so appearing, is hereby amended by inserting after subparagraph (4) the following paragraph:-

A person claiming an exemption provided under this subsection may apply to the board of assessors, in writing, on a form approved by the commissioner of revenue, on or before the deadline for an application for exemption under section 59 of chapter 59. Any person aggrieved by the decision of the assessors, or by their failure to act, upon such application may appeal as

116 provided in sections 64 to 65B, inclusive, of chapter 59. Applications for exemption under this
117 chapter shall be open for inspection only as provided in section 60 of chapter 59.

118 SECTION 14 [101]. Section 2 of chapter 58 of the General Laws, as so appearing, is
119 hereby amended by inserting after the word “corporations”, in line 6, the words:- or research and
120 development corporations.

121 SECTION 15 [102]. Said chapter 58, as so appearing, is hereby amended by striking out
122 section 5 and inserting in place thereof the following section:-

123 Section 5. The commissioner may give instructions for preparing the notice and bringing
124 in the lists required by section 29 of chapter 59, and may prescribe forms therefor so arranged
125 that the statement of the person bringing in a list will include all assessable property held by such
126 person. The commissioner may prescribe forms for the lists and statements required therein
127 relative to property held for literary, temperance, benevolent, charitable or scientific purposes.

128 SECTION 16 [103]. Section 8 of said chapter 58, as so appearing, is hereby amended by
129 striking out the first and second sentences.

130 SECTION 17 [104]. Section 8C of said chapter 58, as so appearing, is hereby amended
131 by striking out the first and second sentences and inserting in place thereof the following
132 sentence:-

133 A city or town may establish, relative to sites or portions of sites that will be used as
134 affordable housing, as defined in section 1 of chapter 60, or affordable housing and commercial,
135 an agreement between the city or town and the developer of the sites or portions of sites,

regarding the abatement of up to 75 per cent of the outstanding real estate tax obligations and up to 100 per cent of the outstanding interest and costs on the sites or portions of sites.

SECTION 18 [105]. Said section 8C of said chapter 58, as so appearing, is hereby further amended by striking out, in line 28, the words “, the commissioner”.

SECTION 19 [106]. Said chapter 58, as so appearing, is hereby amended by striking out sections 13 through 17, inclusive, and inserting in place thereof the following 5 sections:-

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

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

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

“Fair cash valuation”, for each city and town, the valuation of state-owned land located in the city or town as of January 1 and used to determine the reimbursement in lieu of taxes under section 17 for the fiscal year that begins the July 1 of the following year. The fair cash valuation as of January 1, 2019 shall equal the base year valuation, adjusted by the percentage, if any, by which such valuation has changed, as determined by the commissioner from the biennial equalized valuation reported for the city and town under sections 10 through 10C, inclusive, for January 1, 2018, plus the fair cash valuation of state owned land acquisitions and minus the fair cash valuation of state-owned land dispositions since the base year valuation. The fair cash

valuation of any state-owned land acquisitions and dispositions within the city or town shall equal the product of the per-acre land valuation for the city or town times the number of acres of such state-owned land. Thereafter, the fair cash valuation as of any January 1 shall equal the fair cash valuation for the preceding January 1, adjusted in the year for which the commissioner is to establish a valuation under section 14 by the percentage, if any, by which such valuation has changed, as determined by the commissioner from the biennial equalized valuation for the preceding January 1, plus the fair cash valuation of state owned land acquisitions and minus the fair cash valuation of state-owned land dispositions during the preceding calendar year.

“State-owned land” for any January 1, all land owned by the commonwealth and used for the purposes of a fish hatchery, game preserve or wild life sanctuary, a state military camp ground, the Soldiers’ Home in Massachusetts, the Soldiers’ Home in Holyoke, a state forest, the University of Massachusetts, or a public institution under the department of correction, the department of higher education, the department of mental health, the department of developmental services, the department of public health, the department of transitional assistance, or the department of youth services, land owned by the commonwealth known as the Wachusett Mountain State Reservation and the Mount Greylock State Reservation, Blue Hills Reservation, and the Middlesex Fells Reservation and of all land owned by the commonwealth and under the care and control of the department of conservation and recreation and used for recreational or conservation purposes, except land which at the time of the establishment of the department was held by the former Metropolitan District Commission; and of all land held by the department of environmental protection for use as a solid waste disposal facility under sections 18 through 24, inclusive, of chapter 16; and of any land acquired by the low-level radioactive waste management board pursuant to paragraph (g) of section 23 of chapter 111H. “State-owned

land” shall not include (1) buildings, structures, improvements or other things erected thereon or affixed thereto, or (2) land which at the time of its acquisition by the commonwealth was exempt from local taxation, except land under the care and control of the department of fish and game and used as a game preserve or wildlife sanctuary and which was at the time of its acquisition by the commonwealth under the care and control of the federal government.

“Per-acre land valuation”, for each city and town, the per acre land valuation used to determine the fair cash valuation of state-owned land acquisitions and dispositions during any calendar year. The valuation as of January 1, 2019 shall equal the base year per acre land valuation, adjusted by the percentage, if any, by which such valuation has changed, as determined by the commissioner from the biennial equalized valuation reported for such city and town under sections 10 through 10C, inclusive, for January 1, 2018. Thereafter, the valuation shall equal the per acre land valuation last established, adjusted by the percentage, if any, by which such valuation has changed, as determined by the commissioner from the biennial equalized valuation for the January 1 preceding the year for which the commissioner is to establish a valuation under section 14. The valuation shall be used to determine the fair cash valuation of state-owned land acquisitions and dispositions for the year in which the commissioner makes such per-acre land valuation and the succeeding year, and until another such valuation is made.

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

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

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

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

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

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

SECTION 20 [107]. Section 17A of said chapter 58 is hereby repealed.

SECTION 21 [108]. Section 18F of said chapter 58, as so appearing, is hereby amended by striking out, in lines 2 and 3 and lines 9 and 10, each time they appear, the words “October first of the fiscal year,” and inserting in place thereof in both instances the following words:- November 30 of the fiscal year, or during any fiscal year thereafter,.

SECTION 22 [109]. Said chapter 58, as so appearing, is hereby amended by striking out section 31 and inserting in place thereof the following section:-

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

243 SECTION 23 [110]. Section 2D of chapter 59 of the General Laws, as so appearing, is
244 hereby amended by inserting after the words “50 percent”, in lines 2 and 41, each time they
245 appear, the following words:- excluding the value of the land.

246 SECTION 24 [111]. Said section 2D of said chapter 59, as so appearing, is hereby
247 further amended by striking out, in line 17, the words “occupancy takes”, and inserting in place
248 thereof the following words:-improvement and issuance of the occupancy permit take.

249 SECTION 25 [112]. Said section 2D of said chapter 59, as so appearing, is hereby
250 further amended by inserting after the word “improvement”, in line 23, the following words:- , or
251 the succeeding fiscal year as the case may be,.

252 SECTION 26 [113]. Subsection (e) of said section 2D of said chapter 59, as so
253 appearing, is hereby further amended by adding the following sentence:- A property owner
254 aggrieved by the failure of the assessors to so abate may, within 1 year following the fire or
255 natural disaster, apply to the assessors for the abatement.

256 SECTION 27 [114]. Section 5 of said chapter 59 of the General Laws, as so appearing, is
257 hereby amended by inserting after the first paragraph, the following paragraphs:

258 Real property exempt from taxation under clause Third and Eleventh of this section shall
259 not be sold for, or converted to, residential, industrial or commercial use while so exempted
260 unless the city or town in which the land is located has been notified of the intent to sell for, or to
261 convert to, that other use.

262 Any notice of intent to sell for other use shall be accompanied by a statement of intent to
263 sell, a statement of proposed use of the land, the location and acreage of land as shown on a map

264 drawn at the scale of the assessors map in the city or town in which the land is situated, and the
265 name, address and telephone number of the property owner.

266 Any notice of intent to sell for other use shall be accompanied by a certified copy of an
267 executed purchase and sale agreement specifying the purchase price and all terms and conditions
268 of the proposed sale, which is limited to only the real property exempted under clause Third and
269 Eleventh of this section, and which shall be a bona fide offer. A bona fide offer to purchase shall
270 mean a good faith offer, not dependent upon potential changes to current zoning or conditions or
271 contingencies relating to the potential for, or the potential extent of, subdivision of the property
272 for residential use or the potential for, or the potential extent of development of the property for
273 industrial or commercial use, made by a party unaffiliated with the property owner for a fixed
274 consideration payable upon delivery of the deed. Any notice of intent to sell for other use shall
275 also be accompanied by any additional agreements or a statement of any additional consideration
276 for any contiguous real property under the same ownership, and not exempted under clause Third
277 and Eleventh of this section, but sold or to be sold contemporaneously with the proposed sale.

278 Any notice of intent to convert to other use shall be accompanied by a statement of intent
279 to convert, a statement of proposed use of the real property, the location and acreage of the
280 property as shown on a map drawn at the scale of the assessors map in the city or town in which
281 the property is situated, the name, address and telephone number of the property owner and the
282 owner's attorney, if any.

283 The notice of intent to sell or convert shall be sent by the property owner by certified
284 mail or hand delivered to the mayor and city council of a city, or board of selectmen of a town,
285 and in the case of either a city or a town, to its board of assessors and its planning board, if any.

A notarized affidavit that the property owner has mailed or delivered a notice of intent to sell or convert shall be conclusive evidence that the owner has mailed the notice in the manner and at the time specified. Each affidavit shall have attached to it a copy of the notice of intent to which it relates.

The notice of intent to sell or convert shall be considered to have been duly mailed if addressed to the mayor and city council or board of selectmen in care of the city or town clerk; and to the planning board and assessors if addressed to them directly.

If the notice of intent to sell or convert does not contain all of the material described above, then the town or city, within 30 days after receipt, shall notify the owner in writing that notice is insufficient and does not comply.

For a period of 120 days after the day following the latest date of deposit in the United States mail of any notice which complies with this section, the city or town shall have, in the case of intended sale, a first refusal option to meet a bona fide offer to purchase the property.

In the case of intended or determined conversion not involving sale, the municipality shall have an option to purchase the property at full and fair market value to be determined by an impartial appraisal performed by a certified appraiser hired at the expense of the municipality or its assignee, the original appraisal to be completed and delivered to the property owner within 30 days after the notice of conversion to the municipality. In the event that the property owner is dissatisfied with the original appraisal, the owner may, at the owner's expense, contract for a second appraisal, to be completed within 60 days after the delivery of the notice to convert. If, after completion of the second appraisal, the parties cannot agree on a consideration, the parties will contract with a mutually acceptable appraiser for a third appraisal whose cost will be borne

equally by both parties. The third appraisal shall be delivered to both parties within 90 days after the notice of conversion to the municipality and shall be the final determination of consideration. Upon agreement of a consideration, the city or town shall then have 120 days to exercise its option. During the appraisal process, the owner may revoke the intent to convert at any time and with no recourse to either party.

The option may be exercised only after a public hearing followed by written notice signed by the mayor or board of selectmen, mailed to the property owner by certified mail at the address that is specified in the notice of intent. Notice of public hearing shall be given in accordance with section 20 of chapter 30A.

The notice of exercise shall also be recorded at the registry of deeds and shall contain the name of the record owner of the land and description of the premises adequate for identification of them.

The notice to the property owner of the city or town's election to exercise its option shall be accompanied by a proposed purchase and sale contract or other agreement between the city or town and the owner which, if executed, shall be fulfilled within a period of not more than 90 days after the date the contract or agreement, endorsed by the owner, is returned by certified mail to the mayor or board of selectmen, or upon expiration of any extended period that the owner has agreed to in writing, whichever is later.

At the public hearing or a further public hearing, the city or town may assign its option to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions under the terms and conditions that the mayor or board of selectmen may consider appropriate.

Notice of public hearing shall be given in accordance with section 20 of chapter 30A.

330 If the first refusal option has been assigned to a nonprofit conservation organization or to
331 the commonwealth or any of its political subdivisions, the mayor or board of selectmen shall
332 provide written notice of assignment to the property owner. The notice of assignment shall state
333 the name and address of the organization or agency of the commonwealth which will exercise
334 the option in addition to the terms and conditions of the assignment. The notice of assignment
335 shall be recorded with the registry of deeds.

336 Failure to record either the notice of exercise or the notice of assignment within the 120
337 day period shall be conclusive evidence that the city or town has not exercised its option.

338 If the option has been assigned to a nonprofit conservation organization or to the
339 commonwealth or any of its political subdivisions, the option may be exercised by the assignee
340 only by written notice to the property owner signed by the assignee, mailed to the owner by
341 certified mail at the address that is specified in the notice of intent. The notice of exercise shall
342 also be recorded with the registry of deeds and shall contain the name of the record owner of the
343 land and description of the premises adequate for identification of them.

344 The notice of exercise to the property owner shall be accompanied by a proposed
345 purchase and sale contract or other agreement between the assignee and owner which, if
346 executed, shall be fulfilled within a period of not more than 90 days, or upon expiration of any
347 extended period the owner has agreed to in writing, from the date the contract or agreement,
348 endorsed by the owner, is returned by certified mail to the assignee.

349 During the 120 day period, the city or town or its assignees, shall have the right, at
350 reasonable times and upon reasonable notice, to enter upon the land for the purpose of surveying

351 and inspecting the land, including, but not limited to, soil testing for purposes of Title V and the
352 taking of water samples.

353 The city or town or its assignee shall have all rights assigned to the buyer in the purchase
354 and sale agreement contained in the notice of intent.

355 If the city or town elects not to exercise the option, and not to assign its right to exercise
356 the option, the city or town shall send written notice of non-exercise, signed by the mayor or
357 board of selectmen, to the property owner by certified mail at the address that is specified in the
358 notice of intent. The notice of non-exercise shall contain the name of the owner of record of the
359 land and description of the premises adequate for identification of them and shall be recorded
360 with the registry of deeds.

361 No sale or conversion of the land shall be consummated until the option period has
362 expired or the notice of non-exercise has been recorded with the registry of deeds, and no sale of
363 the land shall be consummated if the terms of the sale differ in any material way from the terms
364 of the purchase and sale agreement which accompanied the bona fide offer to purchase as
365 described in the notice of intent to sell except as provided in this section.

366 This section shall not apply to a mortgage foreclosure sale, but the holder of a mortgage
367 shall, at least 90 days before a foreclosure sale, send written notice of the time and place of the
368 sale to the parties in the manner described in this section for notice of intent to sell or convert,
369 and the giving of notice may be established by an affidavit as described above.

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

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

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

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

386 SECTION 31 [118]. Said section 5 of said chapter 59, as so appearing, is hereby further
387 amended by striking out, in lines 575 to 578, the words “value of ten thousand dollars, in respect
388 to boats, fishing gear and nets owned and actually used by him in the prosecution of his business
389 if engaged exclusively in commercial fishing” and inserting in place thereof the following
390 words:- value of \$50,000, in respect to boats, fishing gear and nets, owned and actually used by
391 the owner in the prosecution of his business if engaged in commercial fishing and if no less than
392 50 per cent of his income is from commercial fishing.

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

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

402 SECTION 33 [120]. Section 5C of said chapter 59, as so appearing, is hereby amended
403 by striking out, in line 6, the word “twenty” and inserting in place thereof the following number:-
404 35.

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

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

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

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

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

420 Taxes on real estate shall be assessed, in the town where it lies, to the person who is the
421 owner on January 1, and the person appearing of record, in the records of the county, or of the
422 district, if such county is divided into districts, where the estate lies, as owner on January 1, even
423 though deceased, shall be held to be the true owner thereof; provided, that whenever the
424 assessors deem it proper, they may assess taxes upon real estate to the person who is in
425 possession thereof on January 1, and such person shall thereupon be held to be the true owner
426 thereof for the purposes of this section; provided, further, that whenever the assessors deem it
427 proper, they may assess taxes upon any present interest in real estate to the owner of such interest
428 on January 1; and provided, further, that in cluster developments or planned unit developments,
429 as defined in section 9 of chapter 40A, the assessment of taxes on the commonland, so called,
430 including cluster development common land held under a conservation restriction pursuant to
431 section 31 of chapter 184, the beneficial interest in which is owned by the owners of lots or
432 residential units within the plot, may be included as an additional assessment to each individual
433 lot owner in the cluster.

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

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

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

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

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

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

SECTION 41 [128]. Section 39 of said chapter 59, as so appearing, is hereby amended by striking out the first 4 sentences and inserting in place thereof the following 5 sentences:- The valuation at which the machinery, poles, wires and underground conduits, wires and pipes of all

458 telephone companies defined as incumbent local exchange carriers under 47 U.S.C. section
459 251(h) shall be assessed by the assessors of the respective cities and towns where such property
460 is subject to taxation shall be determined annually by the commissioner of revenue, subject to
461 appeal to the appellate tax board, as hereinafter provided. On or before June 15 in each year, the
462 commissioner of revenue shall determine and certify to the owner of such machinery, poles,
463 wires and underground conduits, wires and pipes, and to the board of assessors of every city and
464 town where such machinery, poles, wires and underground conduits, wires and pipes are subject
465 to taxation, the valuation as of January 1 in such year of such machinery, poles, wires and
466 underground conduits, wires and pipes in said city or town. Every owner and board of assessors
467 to whom any such valuation shall have been so certified may, on or before the fifteenth day of
468 July then next ensuing, appeal to the appellate tax board from such valuation. Every such appeal
469 shall relate to the valuation of the machinery, poles, wires and underground conduits, wires and
470 pipes of only one owner in one city or town, and shall name as appellees the commissioner of
471 revenue and all persons, other than the appellant, to whom such valuation was required to be
472 certified. Any appellee telephone company or board of assessors that has not filed its own
473 appeal by July 15 may file an appeal by July 30 or 15 days after it receives notice of the original
474 appeal against that appellee, whichever is later.

475 SECTION 42 [129]. Section 41 of said chapter 59, as so appearing, is hereby amended
476 by striking out the first sentence and inserting in place thereof the following 2 sentences:- Every
477 telephone company owning any property required to be valued by the commissioner under
478 section 39 shall annually, on or before March 1, make a return to the commissioner signed and
479 sworn to by its treasurer. The commissioner may, for cause shown, authorize a later filing, but in
480 no case later than April 1.

SECTION 43 [130]. Said chapter 59, as so appearing, is hereby further amended by inserting after section 42A the following section:-

Section 42B. Returns filed under section 38A or section 41, and books, papers, records and other data obtained under section 42A, shall, except in proceedings before the appellate tax board or a court of the commonwealth, be open only to the inspection of the commissioner, the assessors, or the deputies, clerks and assistants of either the commissioner or assessors, and any designated private auditors of the commissioner or the assessors as may have occasion to inspect the returns, books, papers, records and other data in the performance of their official, contractual or designated duties. For purposes of this section, a “designated private auditor“ shall be an individual, corporation or other legal entity selected by the commissioner to value property or exam records under section 42A, or by the assessors to examine the returns, books, papers, records and other data for purposes of determining whether to appeal the valuations certified by the commissioner under sections 38A, 39 or 42A. Nothing in this section shall prevent a company that submitted the information, or its designated representative, from inspecting or being provided a copy of the submission upon request.

SECTION 44 [131]. Said chapter 59, as so appearing, is hereby amended by striking out section 45 and inserting in place thereof the following section:-

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

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

SECTION 45 [132]. Said chapter 59, as so appearing, is hereby amended by striking out section 50 and inserting in place thereof the following section:-

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

SECTION 46 [133]. Section 57 of said chapter 59 of the General Laws, as amended by section 9 of chapter 10 of the acts of 2015, is hereby amended by striking out the second, third, fourth, fifth and sixth sentences and inserting in place thereof the following sentences:- If any betterment assessment or apportionment thereof, water rate, annual sewer use charge and any other charge added to such tax, or more than one-half of the balance of any such tax as reduced by any abatement, remains unpaid either after November 1 of the fiscal year in which it is payable, or after the thirtieth day after the date on which the bill for such tax was mailed after October 1, interest at the rate of 14 per cent per annum, computed from the due date, shall be paid on so much of the unpaid amount as is in excess of said one-half of such balance. If the whole or any part of such tax remains unpaid after May 1 of such fiscal year, in addition to the interest as aforesaid, interest at such rate shall be paid on so much of the balance of such tax not so paid as does not exceed one half of such tax as reduced by any abatement and computed from May 1 of such fiscal year. Not later than April 1 of such fiscal year a notice shall be sent out

showing the amount of such tax which, if not paid by May 1, shall bear interest computed from May 1. Bills for taxes assessed under section 75 or section 76 shall be sent out seasonably upon commitment, and shall be due and payable on the thirtieth day after the date on which the bill for such tax was mailed for all purposes except the calculation of interest as provided in this section. Taxes shall bear interest as hereinbefore provided in this section with respect to real estate and personal property taxes generally; provided, however, that if a bill for any such taxes is mailed on or after April 1 of the fiscal year to which the tax relates and remains unpaid after the thirtieth day after the date on which such bill was mailed, interest at the aforesaid rate, computed from the due date, shall be paid on so much of the tax that remains unpaid.

SECTION 47 [134]. Said chapter 59, as appearing in the 2014 Official Edition, is hereby amended by striking out section 57A and inserting in place thereof the following section:-

Section 57A. In any city or town that accepts this section, notwithstanding section 23D, 57 or 57C, a notice of preliminary tax or actual tax bill for real estate or personal property taxes, in an amount not in excess of 100 dollars, shall be due and payable in 1 installment and if unpaid after the day the first installment of the notice of preliminary tax or actual tax bill for the year is due, shall be subject to interest at the same rate and from the same date as any delinquent preliminary or actual tax first installment.

SECTION 48 [135]. Section 57B of said chapter 59 is hereby repealed.

SECTION 49 [136]. Section 59 of said chapter 59, as amended by chapter 10 section 11 of the Acts of 2015, is hereby amended by striking out, in line 2, the words “administrator of the estate of such person or the executor” and inserting in place thereof the following words:-
personal representative of the estate of such person or the personal representative.

546 SECTION 50 [137]. Said section 59 of said chapter 59, as so amended, is hereby further
547 amended by striking out the fourth sentence and inserting in place thereof the following
548 sentence:- The holder of a mortgage on real estate who has paid not less than one-half of the tax
549 thereon may during the last 10 days of the abatement period of the year to which the tax relates
550 apply in the manner above set forth for an abatement of such tax provided the person assessed
551 has not previously applied for abatement of such tax, and thereupon the right of the person
552 assessed to apply shall cease and determine.

553 SECTION 51 [138]. Said section 59 of said chapter 59, as so amended, is hereby further
554 amended by striking out the third paragraph and inserting in place thereof the following
555 paragraph:-

556 An application for exemption under clause Seventeenth, Seventeenth C, Seventeenth C½,
557 Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-
558 second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-
559 seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C½, Forty-second, Forty-third,
560 Fifty-second, Fifty-third, Fifty-sixth and Fifty-seventh of section 5 may be made on or before
561 April 1 of the year to which the tax relates, or within 3 months after the bill or notice of
562 assessment was sent, whichever is later.

563 SECTION 52 [139]. Section 59A of said chapter 59, as appearing in the 2014 Official
564 Edition, is hereby amended by striking out, in lines 5 and 6, the words “interest, penalties, and
565 payment of real estate tax obligations”, and inserting in place thereof the following words:- real
566 estate tax obligations, interest and costs.

567 SECTION 53 [140]. Said section 59A of said chapter 59, as so appearing, is hereby
568 further amended by striking out, in line 25, the words:- , the commissioner.

569 SECTION 54 [141]. Section 64 of said chapter 59, as so appearing, is hereby amended
570 by inserting after the word “due”, in line 15, the following words:- , including all preliminary
571 and actual installments,.

572 SECTION 55 [142]. Said section 64 of said chapter 59, as so appearing, is hereby further
573 amended by striking out, in lines 17 and 25, the word “fifty-seven” and inserting in place thereof
574 in both instances:- 23D, 57 or 57C.

575 SECTION 56 [143]. Section 70A of said chapter 59, as so appearing, is hereby amended
576 by striking out, in line 30, the words “of the year of such tax”.

577 SECTION 57 [144]. Section 72 of said chapter 59 is hereby repealed.

578 SECTION 58 [145]. Section 81 of said chapter 59, as so appearing, is hereby amended
579 by striking out after the word “within”, in line 2, the word “seven” and inserting in place thereof
580 the number:- 30.

581 SECTION 59 [146]. Section 2 of chapter 60 of the General Laws, as so appearing, is
582 hereby amended by striking out the second paragraph and inserting in place thereof the following
583 paragraph:-

584 In cities and towns that accept this paragraph, if the collector is satisfied that an unpaid
585 tax on land committed to the collector or any of the collector’s predecessors in office for
586 collection, was assessed on a valuation insufficient to meet the charges or expenses of collection,
587 or if any other committed tax is unpaid and is less than 25 dollars, the collector may notify the

588 assessors in writing, on oath, stating why the tax cannot be collected. Upon receipt of the
589 request, the assessors shall act on the request immediately, and, after due inquiry, may abate the
590 tax and shall certify the abatement in writing to the collector. The certificate of abatement shall
591 discharge the collector from further obligation to collect the tax so abated.

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

599 SECTION 61 [148]. Section 3A of said chapter 60, as so appearing, is hereby amended
600 by striking out the word "(a)", in line 63, and inserting in place thereof the following word:- (b).

601 SECTION 62 [149]. Section 3B of said chapter 60 is hereby repealed.

602 SECTION 63 [150]. Section 3C of said chapter 60, as so appearing, is hereby amended
603 by inserting in line 9, after the word "and", the following word:- vote.

604 SECTION 64 [151]. Section 3C of chapter 60 of the General Laws, as so appearing, is
605 hereby further amended by striking out, in line 12, the word "and" and inserting in place thereof
606 the following word:- or.

SECTION 65 [152]. Said section 3C of said chapter 60, as so appearing, is hereby further amended by striking out the first sentence of the second paragraph and inserting in place thereof the following sentence:-

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

SECTION 66 [153]. Said section 3C of said chapter 60, as so appearing, is hereby further amended by striking out the third paragraph and inserting in place thereof the following paragraph:-

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

SECTION 67 [154]. Said chapter 60, as so appearing, is hereby amended by striking out section 6 and inserting in place thereof the following section:-

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

629 SECTION 68 [155]. Section 50 of said chapter 60, as so appearing, is hereby amended
630 by striking out the fifth and sixth sentences.

631 SECTION 69 [156]. Section 57A of said chapter 60, as so appearing, is hereby amended
632 by inserting after the word “check”, each time it appears, the following words:- or electronic
633 funds transfer.

634 SECTION 70 [157]. Said section 57A of said chapter 60, as so appearing, is hereby
635 further amended by striking out, in line 12, the word “commissioner”, and inserting in place
636 thereof the following words:- city or town tax collector.

637 SECTION 71 [158]. Section 77 of said chapter 60, as so appearing, is hereby amended
638 by striking out the second paragraph and inserting in place thereof the following paragraph:-

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

644 SECTION 72 [159]. Section 81A of said chapter 60, as so appearing, is hereby amended
645 by striking out the third paragraph and inserting in place thereof the following paragraph:-

646 If at the expiration of the 30-day period, the inspector of buildings is of the opinion that
647 action has not been initiated to correct the conditions described in the notice, the inspector shall
648 immediately make an affidavit, under penalties of perjury, that the buildings on the land have
649 been found to be abandoned property. The affidavit shall include therein the facts and

650 circumstances which formed the basis of the inspector's findings, and a copy of the notice served
651 on the record owner, or if service was by publication, an account of the steps taken to locate the
652 record owner and a copy of the published notice. The affidavit shall be submitted to the treasurer
653 and, when recorded at the registry of deeds for the district wherein the land lies, shall be prima
654 facie evidence of such facts.

655 SECTION 73 [160]. Said section 81A of said chapter 60, as so appearing, is hereby
656 further amended by striking out the fourth, fifth and sixth paragraphs thereof.

657 SECTION 74 [161]. Section 95 of said chapter 60, as so appearing, is hereby amended
658 by striking out the third sentence and inserting in place thereof the following sentence:- Upon
659 filing for record or registration a statement under section 37A that a sale or taking cannot be
660 legally made, the collector shall transmit a copy of the recorded statement to the city auditor,
661 town accountant or officer having similar duties, who shall record the taxes that are the subject
662 of the statement as taxes in litigation, and the collector shall be credited with those taxes until the
663 time the collector must sell or take the land under that section.

664 SECTION 75 [162]. Said chapter 60, as so appearing, is hereby amended by striking out
665 section 105 and inserting in place thereof the following section:-

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

670 SECTION 76 [163]. Section 1 of chapter 60A of the General Laws, as so appearing, is
671 hereby amended by striking out the sixth paragraph and inserting in place thereof the following 2
672 paragraphs:-

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

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

686 SECTION 77 [164]. Section 2A of said chapter 60A, as so appearing, is hereby amended
687 by striking out after the word “registrar”, in line 18, the words “and by the joint committee on
688 taxation”.

689 SECTION 78 [165]. Said section 2A of said chapter 60A, as so appearing, is hereby
690 further amended by inserting at the end of the first paragraph the following sentence:- In the
691 alternative, if the excise remains unpaid for 14 days after a demand, the collector shall send the

delinquent taxpayer a notice of intent to transmit to the registrar of motor vehicles a notice of non-payment as provided in this section, and if the taxpayer does not pay the excise within 30 days of such notice, then the collector shall so notify the registrar.

SECTION 79 [166]. The General Laws are hereby amended by striking out chapter 60B and inserting in place thereof the following chapter:-

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

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

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

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

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

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

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

717 (b) Any person who owns such a vessel on July 1 shall annually, on or before September
718 1, make a return on oath to the assessors of the city or town where such vessel is habitually
719 moored or docked or in the case of a vessel which has no mooring or docking space, where said
720 vessel is principally situated, setting forth the vessel's registration or documentation number, if
721 any; an adequate description, and the place of habitual mooring or docking or other principal
722 location of said vessel.

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

I	LENGTH OF VESSEL (Overall center line Length excluding bowsprits, boomkins and similar extensions)	VALUATIONS OF VESSELS (based on age of vessel)		
		Under 4 Years of age	4 thru 6 Years of age	7 or more Years of age
	Under 16	\$ 1,000	\$ 700	\$ 400
	16' but less than 17.5'	1,500	1,000	800
	17.5' but less than 20'	3,000	2,000	1,500
	20' but less than 22.5'	5,000	3,300	2,500
	22.5' but less than 25'	7,500	5,000	3,800
	25' but less than 27.5'	10,500	7,000	5,300
	27.5' but less than 30'	14,000	9,300	7,000
	30' but less than 35'	18,500	12,300	9,300
	35' but less than 40'	24,000	16,000	12,000
	40' but less than 50'	31,500	21,000	15,800
	50' but less than 60'	41,000	27,300	20,500
727	60' or over	50,000	33,000	24,800

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

730 (e) If an owner fails to make such a return within the time herein provided, the assessors
731 may abate the tax otherwise imposed by this chapter if such owner provides the assessors with a
732 reasonable excuse for failure to file such return and if the return is filed on or before October 31
733 of the year in which the tax is assessed; but no abatement hereunder shall reduce the tax
734 otherwise imposed to an amount less than the sum of the excise imposed by this section plus 50
735 per cent thereof.

736 (f) Said excise shall be assessed in the city or town where the vessel is habitually moored
737 or docked, or in the case of a ship or vessel which has no mooring or docking space, where the
738 ship or vessel is principally situated; provided, however, that if more than 1 municipality owns
739 property in a harbor, the municipality which maintains such harbor in which the vessel is

740 habitually moored, docked or situated shall assess and collect said excise; and provided, further,
741 that where more than 1 municipality maintains portions of the harbor, the municipality which
742 maintains that portion of the harbor in which the vessel is habitually moored, docked or situated
743 shall assess and collect said excise.

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

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

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

758 Section 3. The excise imposed by this chapter shall not apply to vessels described in
759 section 8 of chapter 59 and in section 67 of chapter 63; to vessels owned by the commonwealth
760 or any political subdivision thereof; to law enforcement vessels; to vessels under construction; to
761 ferries; to vessels, fishing gear and nets, with a value of \$50,000 or less, owned and actually used

by the owner in the prosecution of his business if engaged in commercial fishing and if no less than 50 per cent of his income is from commercial fishing; nor to other vessels with a value of 1,000 dollars or less. Said exemptions shall not subject said vessels and their equipment to any other tax under section 4 of chapter 59.

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

Failure to pay said excise by the due date shall result in a penalty being imposed which shall be equal to 20 dollars or 20 per cent of the amount of the excise due, whichever is greater. The penalty shall be in addition to the amount of excise due and any interest thereon imposed by law. If said excise remains unpaid after the due date, the harbormaster of a city or town shall refuse to allow the vessel to moor, dock, or otherwise be situated within the waterways of said city or town. All sums received from said penalty shall be credited to the municipal waterways improvement and maintenance fund established under section 5G of chapter 40.

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

Section 5A. No owner of a vessel shall be issued a registration decal or certificate of number, or renewal of such decal or certificate, under sections 2A and 3 of chapter 90B unless

the owner has included with the application for such decal or certificate proof of payment of the full amount of the excise assessed for the prior fiscal year for any vessel for which the owner has a decal or certificate on July 1 of such year. Upon failure of the applicant to provide such proof of payment, or receipt of such other notice of non-payment made by the local tax collector that the director may determine, the director shall place the matter on record and not issue or renew a registration decal or certificate of number for any vessel owned by the person to whom the unpaid excise tax was assessed until after notice from the local tax collector that the matter has been disposed of in accordance with law. The provisions of section 2A of chapter 60A shall apply to any notifications of non-payment made by the local tax collectors.

Section 6. The director shall annually, on or before October 1, transmit to the board of assessors of each city and town a list of all ships or vessels that were documented or registered on the immediately preceding July 1. The list shall include for each vessel, the name and residential address of the owner, if an individual, or name and principal place of business, if a corporation, partnership or other entity; the city or town in which the vessel is habitually moored or docked; the name of the manufacturer; the year of manufacture as designated by the manufacturer; the model type; the length; the horsepower of the engine or motor used to propel the vessel; and the document number or certificate of number of the vessel. The director may require from the owner such information as may be necessary for purposes of this chapter.

SECTION 80 [167]. Section 4 of Chapter 64J of the General Laws, as so appearing, is hereby amended by inserting after the word “in”, in line 4, the following words:- or due to.

SECTION 81 [168]. Section 13 of said chapter 64J, as so appearing, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:- The

806 provisions of this chapter relative to the imposition, payment, collection and distribution of an
807 excise tax on the sale or use of aircraft fuel shall apply after acceptance by a city or town (i) in
808 which an airport is located if accepted and in effect before December 31, 1987, and (ii) that owns
809 an airport, wherever located.

810 SECTION 82 [169]. Said section 13 of said chapter 64J, as so appearing, is hereby
811 further amended by adding the following sentence:- A city or town in which an airport it does
812 not own is located and in which this chapter took effect after December 30, 1987 shall be
813 deemed to have revoked its acceptance as of December 31, 2015.

814 SECTION 83 [170]. Section 6 of chapter 70B of the General Laws, as appearing in the
815 2014 Official Edition, is hereby amended by striking out, in line 72 the words “in section 7” and
816 inserting in place thereof the following words:- by the director of accounts under section 38.

817 SECTION 84 [171]. Section 14D of chapter 71, as so appearing, is hereby amended by
818 inserting after the word “school”, in line 9, the following word:- committee.

819 SECTION 85 [172]. Section 16 of chapter 71 of the General Laws, as so appearing, is
820 hereby amended by striking out, in lines 53 and 54, the words “division of local services in the
821 department of revenue” and inserting in place thereof the following words:- by the director of
822 accounts under section 38 of chapter 44.

823 SECTION 86 [173]. Section 16C of said chapter 71, as so appearing, is hereby amended
824 by inserting after the word “transportation”, in line 7, the following words:- , subject to
825 appropriation;.

826 SECTION 87 [174]. Said chapter 71 is hereby amended by striking out section 16E, as
827 so appearing, and inserting in place thereof the following section:-

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

834 SECTION 88 [175]. Section 16G½ of said chapter 71, as so appearing, is hereby
835 amended by striking out after the word “amount”, in line 8, the words “director of accounts” and
836 inserting in place thereof the following words:- the commissioner of elementary and secondary
837 education.

838 SECTION 89 [176]. Said section 16G½ of said chapter 71, as so appearing, is hereby
839 amended by striking out after the word “the”, in line 25, the words “director of accounts” and
840 inserting in place thereof the following words:- commissioner of elementary and secondary
841 education.

842 SECTION 90 [177]. Said chapter 71, as so appearing, is hereby amended by striking out
843 section 26A and inserting in place thereof the following section:-

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

847 SECTION 91 [178]. Section 26B of said chapter 71, as so appearing, is hereby amended
848 by striking out, in lines 3 to 5, the words “in such town upon approval of the city council or
849 selectmen, it shall submit in writing a plan of said services to the commissioner of” and inserting
850 in place thereof the following words:- , it shall submit in writing a plan of said services to the
851 commissioner of elementary and secondary.

852 SECTION 92 [179]. Said chapter 71, as so appearing, is hereby amended by striking out
853 section 26C and inserting in place thereof the following section:

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

862 SECTION 93 [180]. Section 71C of said chapter 71 of the General Laws, as so
863 appearing, is hereby amended by striking out, in line 6, the word “three” and inserting in place
864 thereof the following number:- 10.

865 SECTION 94 [181]. Said chapter 71, as so appearing, is hereby amended by striking out
866 section 71E and inserting in place thereof the following section:

867 Section 71E. In any city, town or regional school district that accepts this section, all
868 monies received by the school committee in connection with the conduct of adult education and

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

SECTION 95 [182]. Section 14B of chapter 74 of the General Laws, as so appearing, is hereby amended by striking out the first and second sentences and inserting in place thereof the following sentences:

In any city or town that accepts this section in the manner provided in section 4 of chapter 4 or in a regional school district that accepts it as provided in this section, any income received from the purchase and sale of products produced in the culinary arts subject area of the home economics program, or any other vocational-technical program conducted in any public

vocational-technical high school shall be deposited in a special fund by the school committee in any banking institution in the commonwealth. Expenditures may be made from said fund by the school committee for purposes needed for the culinary arts subject area or in the case of a fund established for any other program, such funds may be expended for the purposes of such program area without further appropriation, notwithstanding the provisions of section 53 of chapter 44; provided, however, that said special funds shall not be used to pay the salary of any employee.

SECTION 96 [183]. Chapter 80 of the General laws, as so appearing, is hereby amended by striking out section 13 and inserting in place thereof the following section:-

Section 13. Assessments made by a board of the commonwealth under this chapter shall 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 cent above the rate of interest chargeable to the body politic on behalf of which the assessment was made, for the betterment project to which the assessments relate, from the thirtieth day after the date the notice of such assessments was sent by the collector. All other assessments made under this chapter shall bear interest at 1 rate of 5 per cent per annum or, at the election of the city, town or district at a rate up to 2 per cent above the rate of interest chargeable to the city, town or district for the betterment project to which the assessments relate, from the thirtieth day after the date the notice of such assessments was sent by the collector. The assessors shall add each year to the annual tax assessed with respect to each parcel of land all assessments, constituting liens thereon, which have been committed to the collector prior to January second of such year and which have not been apportioned as hereinafter provided, remaining unpaid, as certified to them by the collector, when the valuation list is completed, with interest to the date when interest on taxes becomes due and payable. At any time before the completion by the

915 assessors of the valuation list for the year in which such assessments will first appear on the
916 annual tax bill, the board of assessors may, and at the request of the owner of the land assessed
917 shall, apportion all assessments or unpaid balances thereof made under this chapter into such
918 number of equal portions, not exceeding 20, as is determined by said board or as is requested by
919 the owner, as the case may be, but no one of such portions shall be less than 5 dollars; provided,
920 that, if an original assessment exceeds 100 dollars and has been placed upon the annual tax bill,
921 or has been apportioned into a number of portions less than 20 and the first portion has been
922 placed upon an annual tax bill, the board of assessors may in its discretion, upon a request for the
923 apportionment of such assessment into 20 portions made by the owner prior to a sale or taking of
924 the land for the non-payment of such assessment or portion and upon payment of any necessary
925 intervening charges and fees and such portions of such assessment as would have become due
926 and payable if the request for apportionment had been seasonably made, apportion or reapportion
927 the said assessment as aforesaid, and if any other tax or assessment constituting a lien upon the
928 parcel to which the assessment so apportioned or reapportioned relates remains unpaid after such
929 apportionment or reapportionment, the collector may institute proceedings anew for the sale or
930 taking of such parcel at any time prior to the expiration of the lien or of a period of 20 days after
931 such apportionment or reapportionment, whichever is the later. In any case in which an
932 assessment relates to a state-funded project, the apportionment or reapportionment described
933 herein shall be undertaken in accordance with the terms aforesaid by the board on whose behalf
934 the assessment was made; provided, however, that the apportionment shall be made of said
935 assessments or unpaid balances together with any interest due thereon. The assessors shall add
936 one of said portions, with interest on the amount remaining unpaid from 30 days after the date
937 the notice of the original assessment was sent by the collector to the date when interest on taxes

938 becomes due and payable, to the first annual tax upon the land and shall add to the annual tax for
939 each year thereafter 1 of said portions and 1 year's interest on the amount of the assessment
940 remaining unpaid until all such portions shall have been so added; all assessments and
941 apportioned parts thereof, and interest thereon as herein provided, which have been added to the
942 annual tax on any parcel of land shall be included in the annual tax bill thereon. After an
943 assessment or a portion thereof has been placed on the annual tax bill, the total amount of said
944 bill shall be subject to interest under and in accordance with the provisions of section 57 or
945 section 57C of chapter 59.

946 Notwithstanding the foregoing, or any general or special law to the contrary, a city, town
947 or district may elect to (1) apportion any assessments, or the unpaid balances of such
948 assessments, into annual portions equal to the number of years for which bonds are issued for the
949 project for which the assessments are made; (2) structure the portions so that the amount payable
950 each year for assessment principal and interest combined are as nearly equal as practicable or, in
951 the alternative, provides for a more rapid amortization of the assessment principal amount where
952 the debt service on the bonds issued for the project is so structured; or (3) make the annual
953 portion so structured payable in the same number of preliminary and actual installments as the
954 real estate tax in the city, town or district, with each installment equal in amount and due at the
955 same time as each installment of the tax.

956 Notwithstanding a prior apportionment, the assessors, upon written application of the
957 owner of the land assessed, shall order that the full amount, or any portion thereof, remaining
958 unpaid of any assessment be payable forthwith and shall commit said amount, together with
959 interest thereon from 30 days after the date the notice of the original assessment was sent if no
960 portion has been added to a tax levy, or if a portion has been added to a tax levy, then with

961 interest from October 1 of the year to which the last portion has been added, with their warrant
962 therefor, to the collector for collection. If a part of a prior apportioned assessment is ordered to
963 be payable forthwith, the payments shall be credited to the terminal or final years so as to reduce
964 the period of payment.

965 SECTION 97 [221]. Section 3A of chapter 139 of the General Laws, as so appearing, is
966 hereby amended by striking out, in line 21, the words “for two years from the first day of
967 October” and inserting in place thereof the following words:- , unless dissolved by payment or
968 abatement, until such debt has been added to or committed as a tax under this section, and
969 thereafter, unless so dissolved, shall continue as provided in section 37 of chapter 60; provided,
970 however, that if any such debt is not added to or committed as a tax under this section for the
971 next fiscal year commencing after the filing of the statement, then the lien shall terminate on
972 October 1 of the third year.

973 SECTION 98 [242]. Sections 117, 119-122, inclusive, and 136-138, inclusive shall apply
974 to taxes assessed for fiscal years beginning on or after July 1, 2016.

975 SECTION 99 [243]. Sections 31 and 32 shall apply to certifications for fiscal years
976 beginning on or after July 1, 2017.

977 SECTION 100 [244]. Sections 101, 110-113, inclusive, 116, 123-125, inclusive, and
978 128-130, inclusive shall take effect on January 1, 2017.

979 SECTION 101 [245]. Sections 133-135, inclusive, shall apply to taxes assessed for fiscal
980 years beginning on or after July 1, 2017.

981 SECTION 102 [246]. Sections 126, 127, and 143 shall apply to overlay raised under
982 section 25 of chapter 59 of the General Laws for fiscal years beginning on or after July 1, 2017.

983 SECTION 103 [247]. Sections 118 and 166 shall apply to taxes and excises assessed for
984 any fiscal year beginning on or after July 1, 2017.

985 SECTION 104 [248]. Sections 167-169, inclusive shall take effect January 1, 2016.

986 SECTION 105 [249]. Sections 106, 107 and 233 shall take effect on January 1, 2018.