HOUSE . . . . . No. 4032

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, February 29, 2016.

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

For the committee,

JAY R. KAUFMAN.

HOUSE DOCKET, NO. FILED ON: 2/25/2016

HOUSE . . . . . No. 4032

The Commonwealth of Massachusetts

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

An Act to modernize municipal finance and government.

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

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

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

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

SECTION 3 [33]. Section 57 of said chapter 40, as so appearing, is hereby amended by 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. Said section 1 of said chapter 40Q of the General Laws, as so appearing, is hereby further amended by striking out, in lines 63 through 79, the definition of "Invested revenue district development program" and inserting in place thereof the following definition:-

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

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

SECTION 10 [45]. Said section 1 of said chapter 40Q of the General Laws, as so 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 11 [46]. Said section 1 of said chapter 40Q of the General Laws, as so 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 12 [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. 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 13 [56]. Section 108B of said chapter 41, as so appearing, is hereby amended by striking out the third sentence.

SECTION 14 [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 provided in sections 64 to 65B, inclusive, of chapter 59. Applications for exemption under this chapter shall be open for inspection only as provided in section 60 of chapter 59.

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

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

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

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

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

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

A city or town may establish, relative to sites or portions of sites that will be used as affordable housing, as defined in section 1 of chapter 60, or affordable housing and commercial, 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 19 [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 20 [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 21 [107]. Section 17A of said chapter 58 is hereby repealed.

SECTION 22 [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 23 [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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 37 [124]. Said section 11 of said chapter 59, as so appearing, is hereby further 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 telephone companies shall be assessed by the assessors of the respective cities and towns where such property is subject to taxation shall be determined annually by the commissioner of revenue, subject to appeal to the appellate tax board, as hereinafter provided. On or before June 15 in each year, the commissioner of revenue shall determine and certify to the owner of such machinery, poles, wires and underground conduits, wires and pipes, and to the board of assessors of every city and town where such machinery, poles, wires and underground conduits, wires and pipes are subject to taxation, the valuation as of January 1 in such year of such machinery, poles, wires and underground conduits, wires and pipes in said city or town. Every owner and board of assessors to whom any such valuation shall have been so certified may, on or before the fifteenth day of July then next ensuing, appeal to the appellate tax board from such valuation. Every such appeal shall relate to the valuation of the machinery, poles, wires and underground conduits, wires and pipes of only one owner in one city or town, and shall name as appellees the commissioner of revenue and all persons, other than the appellant, to whom such valuation was required to be certified. Any appellee telephone company or board of assessors that has not filed its own appeal by July 15 may file an appeal by July 30 or 15 days after it receives notice of the original appeal against that appellee, whichever is later.

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

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

SECTION 43 [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 44 [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 45 [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 46 [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 47 [135]. Section 57B of said chapter 59 is hereby repealed.

SECTION 48 [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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 64 [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 65 [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 66 [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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 77 [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.

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

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

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

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

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

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

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

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

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

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

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

Section 3. The excise imposed by this chapter shall not apply to vessels described in section 8 of chapter 59 and in section 67 of chapter 63; to vessels owned by the commonwealth or any political subdivision thereof; to law enforcement vessels; to vessels under construction; to 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 78 [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 79 [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 provisions of this chapter relative to the imposition, payment, collection and distribution of an excise tax on the sale or use of aircraft fuel shall apply after acceptance by a city or town (i) in which an airport is located if accepted and in effect before December 31, 1987, and (ii) that owns an airport, wherever located.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 71E. In any city, town or regional school district that accepts this section, all 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 93 [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 94 [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 assessors of the valuation list for the year in which such assessments will first appear on the annual tax bill, the board of assessors may, and at the request of the owner of the land assessed shall, apportion all assessments or unpaid balances thereof made under this chapter into such number of equal portions, not exceeding 20, as is determined by said board or as is requested by the owner, as the case may be, but no one of such portions shall be less than 5 dollars; provided, that, if an original assessment exceeds 100 dollars and has been placed upon the annual tax bill, or has been apportioned into a number of portions less than 20 and the first portion has been placed upon an annual tax bill, the board of assessors may in its discretion, upon a request for the apportionment of such assessment into 20 portions made by the owner prior to a sale or taking of the land for the non-payment of such assessment or portion and upon payment of any necessary intervening charges and fees and such portions of such assessment as would have become due and payable if the request for apportionment had been seasonably made, apportion or reapportion the said assessment as aforesaid, and if any other tax or assessment constituting a lien upon the parcel to which the assessment so apportioned or reapportioned relates remains unpaid after such apportionment or reapportionment, the collector may institute proceedings anew for the sale or

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

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

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

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

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

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

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

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

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

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

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

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

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