

HOUSE No. 4788

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 24, 2024.

The committee on Revenue, to whom was referred so much of the message from Her Excellency the Governor recommending legislation to empower municipalities and local governments, bill, Senate, No. 2571 (sections 18, 22, 26, 27, 38 to 75 inclusive, 85 and 86), reports recommending that the accompanying bill (printed in House, No. 4788) ought to pass.

For the committee,

MARK J. CUSACK.

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The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act empowering municipalities and local governments.

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: Section 5B of chapter 40 of the General Laws, as so appearing in the 2022
2 Official Edition, is hereby amended by inserting after the words “chapter 44B”, in line 38, the
3 following words:-

4 ; provided, however, that for purposes of this paragraph, a receipt shall include amounts
5 assessed pursuant to section 10 of chapter 60A.

6 SECTION 2. Section 42A of chapter 40, as so appearing, is hereby amended by inserting
7 after the word “deeds”, in line 5, the following words:- , and files a copy of said certificate with
8 the collector of taxes of the city or town in which the lien hereinafter mentioned is to take effect,

9 SECTION 3. Chapter 40Q of the General Laws, as so appearing, is hereby amended by
10 striking out section 3 and inserting in place thereof the following section:-

11 Section 3. (a) The city or town may retain all or part of the tax increment of an invested
12 revenue district for the purpose of financing the development program. When a development

13 program for an invested revenue district is adopted, the city or town shall adopt a statement of
14 the percentage of tax increment to be retained in accordance with the development program. The
15 statement of percentage may establish a specific percentage or percentages or may describe a
16 method or formula for determination of the percentage. The assessor shall certify the amount of
17 the tax increment to the city or town each year.

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

24 (c) If a city or town has elected to retain all or a percentage of the retained tax increment
25 pursuant to subsection (a), the city or town shall: (i) establish a development program fund that
26 consists of: (A) a development debt service fund account that is pledged to and charged, without
27 further appropriation, with the payment of the interest and principal as the interest and principal
28 fall due and the necessary charges of paying interest and principal on any notes, bonds or other
29 evidences of indebtedness that were issued to fund or refund the costs of the development
30 program fund; and (B) a project cost account that is pledged to and charged, without further
31 appropriation, with the payment of project costs as outlined in the financial plan and paid in a
32 manner other than as described in subclause (A);

33 (ii) set aside annually all tax increment revenues and deposit all such revenues in the
34 appropriate development program fund account in the following priority: (A) to the development

35 debt service fund account, an amount sufficient, together with estimated future revenues to be
36 deposited to the account and earnings on the amount, to satisfy all annual debt service on bonds
37 and notes issued pursuant to section 4 and the financial plan; and (B) to the project cost account,
38 an amount sufficient, together with estimated future revenues to be deposited to the account and
39 earnings on the amount, to satisfy all annual project costs to be paid from the account; (iii) make
40 any transfers between development program fund accounts as required; provided, however, that
41 the transfers shall not result in a balance in the development debt service fund account that is
42 insufficient to cover the annual obligations of that account; and (iv) annually return to the
43 general fund of the city or town any tax increment revenue in excess of those estimated to be
44 required to satisfy the obligations of the development debt service fund account.

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

49 SECTION 4. Section 30B of said chapter 41 of the General Laws, as so appearing, is
50 hereby amended by adding the following subsection:-

51 (e) The provisions of this section may be used by a city or town for any joint or
52 cooperative services incumbent upon any local officer contained within section 1 of chapter 41,
53 excepting selectmen, school committee and assessors.

54 SECTION 5. Said chapter 41, as so appearing, is hereby further amended by inserting
55 after section 30B the following section:-

56 Section 30B1/2. Notwithstanding any general or special law, charter provision or local
57 bylaw, ordinance or vote to the contrary, in any city or town that accepts this section, the chief
58 executive officer of the city or town, may, on behalf of the city or town, enter into an agreement
59 with 1 or more cities or towns to form a regional board of assessors. The regional board of
60 assessors shall have all the powers and responsibilities outlined in general law for local boards of
61 assessors and will assume all the activities and undertakings of the local board of assessors for
62 each member city and town.

63 The agreement shall provide for:

64 (i) the division, merger or consolidation of administrative functions between or among
65 the parties;

66 (ii) the financing of the joint undertaking;

67 (iii) the rights and responsibilities of the parties with respect to the direction and
68 supervision of the work to be performed and with respect to the administration of the regional
69 board of assessors office, including the receipt and disbursement of funds, the maintenance of
70 accounts and records and the auditing of accounts;

71 (iv) annual reports of the regional board of assessors to the constituent parties;

72 (v) the duration of the agreement and procedures for amendment, withdrawal or
73 termination thereof; and

74 (vi) any other necessary or appropriate matter as agreed to by the chief executive officers
75 of the city or town.

76 With the approval of the member cities and towns, the regional board of assessors may
77 appoint assistant assessors pursuant to section 25A of chapter 41. Member cities and towns may,
78 in their individual capacity, employ a local assessor and support staff who shall be responsible
79 for estimating the value of the real and personal estate for such city or town and who shall report
80 to the regional board of assessors. Otherwise, member cities and towns may permit the regional
81 board of assessors to hire a regional assessor or assessors and support staff who shall be
82 responsible for estimating the value of the real and personal estate in each such city or town and
83 who shall report to the regional board of assessors. A city or town may become a party to an
84 existing agreement with the approval of a majority of the other members.

85 An agreement under this section may also provide for the employment of necessary staff
86 to perform administrative functions. Any joint costs associated with the regional board of
87 assessors shall be identified in the agreement and subject to appropriation by each member city
88 or town and accounted for in accordance with the procedures identified in section 4A of chapter
89 40. Subject to the rules and regulations established by the commissioner of revenue pursuant to
90 section 1 of chapter 58, the agreement shall provide for qualifications, terms and conditions of
91 employment for the members of the regional board of assessors and employees of the office. The
92 agreement may provide for inclusion of the regional board of assessor employees in insurance,
93 retirement programs and other benefit programs of one of the member parties, but all parties to
94 the agreement shall pay a proportionate share of the current and future costs of benefits
95 associated with the appointment or employment of all persons performing services for them
96 during the duration of the agreement. A city or town who is a party to such an agreement shall
97 include employees under the agreement in such programs in accordance with the terms of the
98 agreement.

99 Unless otherwise agreed to by all member municipalities, the number of persons on the
100 regional board of assessors shall be at least equal to the number of member cities and towns.
101 Unless otherwise agreed to by all member municipalities, each city or town shall have at least 1
102 person appointed by the chief executive officer of that city or town to the regional board of
103 assessors. The number of assessors on the regional board may exceed the number of member
104 municipalities if so agreed and such an agreement shall provide for the appointment of such
105 additional board members. Any vacancies shall be filled by the applicable member municipality
106 forthwith, who may also appoint a temporary board member until such time that a permanent
107 replacement is appointed unless a different process is agreed to by all member municipalities.

108 Unless otherwise designated in the agreement, an agreement made pursuant to this
109 section shall go into effect on the first day of the fiscal year after this section has been accepted
110 and the agreement has been finalized by all member municipalities; provided, however, no
111 agreement or amendment to an agreement made pursuant to this section shall take effect until it
112 has been approved in writing by the commissioner of revenue.

113 Notwithstanding any general or special law, charter provision or local bylaw or ordinance
114 to the contrary, once in effect, the local board of assessors of the member municipalities, whether
115 elected or appointed, shall be considered abolished. Any incumbent of the local board of
116 assessors serving at the time of acceptance shall continue to hold said office and to perform the
117 duties thereof until the effective date as described in the preceding paragraph.

118 SECTION 6. Chapter 44 of the General Laws, as so appearing, is hereby amended by
119 striking out section 53A and inserting in place thereof the following section:-

120 Section 53A. A city council, with the mayor's approval if a charter so provides, or a
121 select board, or prudential committee or town council may, in its sole discretion and authority,
122 accept grants or gifts of funds on behalf of the city, town or district from the federal government,
123 a charitable foundation, private corporation, individual or from the commonwealth or any
124 political subdivision thereof, and may, in its sole discretion and authority, expend said grants or
125 gifts of fund, without specific appropriation thereof, for the purpose of such grant or gift or, if no
126 restrictions are attached thereto, for such other purposes as it deems advisable. In the case of any
127 grant or gift given for educational purposes, the school committee may accept grants or gifts of
128 funds and expend said gifts or grants of funds, without specific appropriation thereof, for the
129 purpose of such grant or gift or, if no restrictions are attached thereto, for such other purposes as
130 it deems advisable. Expenditure of grants or gifts of funds may be made by an appropriate officer
131 or department, without specific appropriation thereof, as authorized by the acceptor of the grant
132 or gift. In the case of grants from the federal government or from the commonwealth, a county or
133 municipality or agency or instrumentality thereof, upon receipt of an agreement from the grantor
134 to provide advance payment or reimbursement to the city, town or district, the officer or
135 department may spend the amount of the advance payment, or the amount to be reimbursed, for
136 the purposes of the grant, subject to the approvals required pursuant to this section. Any advance
137 payment or reimbursement shall be applied to finance the grant expenditures; provided, however,
138 that any expenditures outstanding at the close of the fiscal year after the fiscal year in which the
139 grantor approved the agreement shall be reported by the auditor or accountant of the city, town
140 or district, or other officer having similar duties, or by the treasurer if there be no such officer, to
141 the assessors, who shall include the amount so reported in the determination of the next annual
142 tax rate, unless the city, town or district has otherwise made provision therefor. Notwithstanding

143 the provisions of section 53, any amounts so received shall be deposited with the treasurer of
144 such city, town or district and held as a separate account and may be expended as aforesaid
145 further appropriation. If the express written terms or conditions of the grant agreement so
146 stipulate, interest on the grant funds may remain with and become a part of the grant account and
147 may be expended as part of the grant without further appropriation. Any grant, subvention or
148 subsidy for educational purposes received by a city, town or school district from the federal
149 government may be expended by the school committee of such city, town or district without
150 including the purpose of such expenditure in, or applying such amount to, the annual or any
151 supplemental budget or appropriation request of such committee; provided, however, that this
152 sentence shall not apply to amounts so received to which section 26C of chapter 71, chapter 621
153 of the acts of 1953, as amended, and chapter 664 of the acts of 1958, as amended, apply; and,
154 provided further, that notwithstanding the foregoing provision, this sentence shall apply to
155 amounts so received as grants under the Elementary and Secondary Education Act of 1965,
156 (Public Law 89–10). After receipt of a written commitment from the federal government
157 approving a grant for educational purposes and in anticipation of receipt of such funds from the
158 federal government, the treasurer, upon the request of the school committee, shall pay from the
159 general fund of such municipality compensation for services rendered and goods supplied to
160 such federal grant programs, such payments to be made no later than 10 days after the rendition
161 of such services or the supplying of such goods; provided, however, that the provisions of such
162 federal grant would allow the treasurer to reimburse the general fund for the amounts so
163 advanced.

164 SECTION 7. Section 53E½ of chapter 44, as so appearing, is hereby amended by striking
165 out the second paragraph and inserting in place thereof the following paragraph:-

166 Interest earned on any revolving fund balance shall be treated as general fund revenue of
167 the city or town. No revolving fund may be established under this section for receipts of a
168 municipal water or sewer department, municipal hospital, cable television access service or
169 facility or for receipts reserved by law or as authorized by law for expenditure for a particular
170 purpose.

171 SECTION 8. The fourth paragraph of said section 53E½ of said chapter 44, as so
172 appearing, is hereby amended by striking out the first sentence and inserting in place thereof the
173 following sentence:- The city or town shall, on or before July 1 of the fiscal year to which it shall
174 first apply, vote on the total amount that may be expended from each revolving fund established
175 under this section during any fiscal year.

176 SECTION 9. Section 53F1/2 of said chapter 44, as so appearing, is hereby amended by
177 inserting after the words “health care”, in line 5, the following words:- , landfill, broadband-only
178 municipal light plant.

179 SECTION 10. Section 53 F3/4 of said chapter 44, as so appearing, is hereby amended by
180 striking out, in lines 2 and 3, the word “section” and inserting in place thereof the following
181 word:- paragraph.

182 SECTION 11. Said section 53 F3/4 of said chapter 44, as so appearing, is hereby further
183 amended by adding the following 2 paragraphs:-

184 Notwithstanding section 53 or any other general or special law to the contrary, a
185 municipality that accepts this paragraph may establish in the treasury a separate revenue account
186 to be known as the PEG Access and Cable Related Fund, into which may be deposited funds
187 received in connection with a franchise agreement between a cable operator and the

188 municipality. Monies in the fund shall only be expended by the board, commission, committee,
189 department or officer designated by the issuing authority as defined in section 1 of chapter 166A,
190 without further appropriation, for cable-related purposes consistent with the franchise agreement,
191 including, but not limited to: (i) support of public, educational or governmental access cable
192 television services; (ii) monitor compliance of the cable operator with the franchise agreement;
193 or (iii) prepare for renewal of the franchise license.

194 Notwithstanding section 4B of chapter 4, section 53F1/2 of chapter 44 or any other
195 general or special law to the contrary, any municipality that has accepted section 53F1/2 of
196 chapter 44 and established an enterprise fund for PEG Access and Cable related receipts, and
197 subsequently accepts the prior paragraph, may vote to revoke its acceptance of section 53F1/2 of
198 chapter 44 at any time.

199 SECTION 12. Said chapter 44, as so appearing, is hereby further amended by inserting
200 after section 73 the following section:-

201 Section 74. Notwithstanding any general or special law to the contrary, any funds
202 received by a city or town from the commonwealth for the construction and reconstruction of
203 municipal ways, as described in clause (b) of the second paragraph of section 4 of chapter 6C,
204 shall be spent without further appropriation for said purposes. With the approval of the chief
205 executive officer, and not in excess of the amount contained within a preliminary notice provided
206 to the city or town from the commonwealth concerning such funds, such amounts may be spent
207 in anticipation of receiving such funds and spent only for qualifying purposes. Any such
208 expenditures not reimbursed and outstanding at the close of the fiscal year in which expenditure
209 was made shall be reported by the auditor or accountant of the city, town or district, or other

210 officer having similar duties, or by the treasurer if there be no such officer, to the assessors, who
211 shall include the amount so reported in the determination of the next annual tax rate, unless the
212 city, town or district has otherwise made provision therefor.

213 SECTION 13. Subsection (f) of section 5 of chapter 44B of the General Laws, as so
214 appearing, is hereby amended by inserting after the words “any city or town”, in lines 108 and
215 109, the following words:- without a two-thirds vote of the legislative body or.

216 SECTION 14. Section 2 of chapter 58 of the General Laws, as so appearing, is hereby
217 amended by adding the following paragraph:-

218 In the event of a final decision on a classification made by or action taken by the
219 commissioner, or appeal to the appellate tax board on a classification under this section, that is
220 different than the classification used by a board of assessors to assess a tax to the corporation for
221 any year to which the decision is applicable, the assessors shall, upon written notice of such final
222 decision, grant an abatement, or assess and, if applicable, commit to the collector with their
223 warrant for collection an additional tax under the procedures provided for the assessment and
224 taxation of omitted property under section 75 of chapter 59 to conform to the determination so
225 established by the decision. Such procedures shall apply to each tax year for which an additional
226 tax shall be assessed notwithstanding the limitation set forth in said chapter 59 with respect to the
227 periods for which omitted property assessments may be made. Whenever an additional tax is to
228 be assessed for a year under such final decision, a board of assessors may require the corporation
229 to furnish within 30 days the list of personal estate required by section 29 of chapter 59 for each
230 year.

231 SECTION 15. Section 8 of said chapter 58, as so appearing, is hereby amended by
232 striking out the words “obvious clerical” in lines 11 and 12.

233 SECTION 16. Subsection (b) of section 18C of said chapter 58, as so appearing, is
234 hereby amended by striking out the first sentence and inserting in place thereof the following
235 sentence:- The state treasurer and the commissioner of revenue shall, subject to appropriation,
236 distribute budgeted aid to cities and towns.

237 SECTION 17. Section 2A of chapter 59 of the General Laws is hereby amended by
238 inserting, after the last paragraph, the following subsection:-

239 (d) Whenever a Massachusetts Assessor deems it reasonably necessary to enter upon a
240 property to collect physical and functional data pertinent to its proper determination of fair cash
241 value for the fiscal year tax roll, and in accordance with the Department of Revenue’s
242 requirements as well as the Uniform Standards of Professional Appraisal Practices’ nationally
243 recognized techniques of appraising property; the assessor or his authorized agents or employees
244 may, after reasonable notice, enter upon said property, lands, waters, and premises, not including
245 buildings, in the commonwealth, and such entry shall not be deemed a trespass. Nothing in this
246 section shall relieve an assessor of liability for damage caused by entry to said property, by
247 himself or his agents or employees.

248 SECTION 18. Section 5 of chapter 59, as so appearing, is hereby amended by inserting,
249 after the words “Twenty-second G”, in line 9, the following words:- , Twenty-second H.

250 SECTION 19. Clause Forty-first C of said section 5 of said chapter 59, as so appearing, is
251 hereby amended by striking out, in line 1371, the words “by not more than 100 per cent” and
252 inserting in place thereof the following words:- an amount to be determined locally.

253 SECTION 20. Said section 5 of said chapter 59, as so appearing, is hereby further
254 amended by striking out clause Forty-third and inserting in place thereof the following clause:-

255 Forty-third, Real estate of the surviving minor children, including adopted children, of a
256 police officer or firefighter killed in the line of duty as such police officer or firefighter; provided
257 that such real estate is owned, including real estate that is owned by a trustee, conservator or
258 other fiduciary for the benefit of the surviving minor children, and occupied by such children as
259 their domicile, and provided, further, that no real estate shall be so exempt which the assessors
260 shall adjudge has been conveyed to such children to evade taxation.

261 SECTION 21. The second paragraph of clause Forty-fifth of said section 5 of said
262 chapter 59, as so appearing, is hereby amended by adding the following 2 sentences:- Any such
263 negotiated amount shall be included in the tax base for purposes of determining the levy ceiling
264 and levy limit under section 21C and in determining minimum residential factor and
265 classification of property under section 1A of chapter 58 and section 56 of chapter 40. The
266 department of revenue may issue guidelines for implementing the provisions of this subsection
267 consistent with preserving the negotiated payment amount in the local tax base for such purpose.

268 SECTION 22. Said section 5 of said chapter 59, as so appearing, is hereby further
269 amended by adding the following 2 clauses:-

270 Fifty-ninth. In any city or town that accepts this clause, a person whose domicile is
271 owned by a trustee, conservator or other fiduciary for the person's benefit shall be deemed the
272 owner of the domicile for purposes of an exemption under any clause listed in the third
273 paragraph of section 59 or a deferral under clause Eighteenth A or Forty-first A of this section
274 and shall be granted the exemption provided the person is otherwise eligible under such clause.

275 Sixtieth. In a city or town that accepts this section and is certified by the commissioner to
276 be assessing all property at full and fair cash valuation, an exemption granted pursuant to any
277 clause specifically listed in the first paragraph of section 5 shall be increased annually by an
278 amount not to exceed the increase in the cost of living as determined by the Consumer Price
279 Index for such year. The department of revenue shall annually inform each city or town that
280 accepts this clause of the amount of this increase.

281 SECTION 23. Said chapter 59, as so appearing, is hereby further amended by inserting
282 after section 5O the following section:-

283 Section 5P. (a) In a city or town that accepts this section, there shall be an exemption for
284 income and age qualified domiciliary homeowners as provided herein. For the purposes of this
285 section, “parcel” shall mean a unit of real property as defined by the board of assessors under the
286 deed for the property and shall include condominium units. The exemption provided for herein
287 shall be in addition to any other exemptions allowed by the General Laws.

288 (b) With respect to each qualifying parcel of real property classified as class one,
289 residential in the municipality, there shall be an exemption from the property tax in an amount to
290 be set annually by the Board of Assessors of the municipality, of the Select Board, Town Council
291 or City Council, to be decided by the legislative body at the time of adoption as provided in
292 paragraph (d). The exemption shall be applied to the domicile of the taxpayer.

293 (c) A parcel of real property shall qualify for the exemption under this section if each of
294 the following criteria is met:

295 (i) The qualifying real property is owned and occupied by a person whose income from
296 the prior year would make the person eligible for the income tax credit allowed under subsection
297 (k) of section 6 of chapter 62;

298 (ii) The qualifying real property is owned by a single applicant age 65 or older as of July
299 1 of the applicable fiscal year or jointly by persons either of whom is age 65 or above as of July
300 1 of the applicable fiscal year and the joint applicant is 60 years of age or older;

301 (iii) The qualifying real property is owned and occupied by the applicant or joint
302 applicants as their domicile;

303 (iv) The applicant or at least 1 of the joint applicants has been domiciled and owned a
304 home in the municipality for at least 10 consecutive years before filing an application for the
305 exemption;

306 (v) The assessed value of the domicile is not greater than the prior year's maximum
307 assessed value for qualification for the income tax credit allowed under subsection (k) of section
308 6 of chapter 62, as adjusted annually by the commissioner of revenue;

309 (vi) The total assets of the applicant do not exceed any asset limitations established by the
310 chief executive officer under paragraph (e) to determine eligibility for this exemption; and

311 (vii) The board of assessors has approved the application.

312 (d) The Board of Assessors of the municipality, of the Select Board, Town Council or
313 City Council, to be decided by the legislative body at the time of adoption shall annually
314 determine the exemption amount, which shall not be more than two hundred per cent of the

315 maximum amount of the income tax credit allowed under subsection (k) of section 6 of chapter
316 62 for which the applicant qualified in the previous year.

317 (e) The Board of Assessors of the municipality, of the Select Board, Town Council or
318 City Council, to be decided by the legislative body at the time of adoption may establish limits
319 on the total assets that may be owned by an applicant for purposes of eligibility.

320 (f) A person who seeks to qualify for the exemption shall, on or before April 1 of the
321 applicable tax year, or within 3 months after the bill or notice of assessment was sent, whichever
322 is later, file an application, on a form to be adopted by the board of assessors, containing
323 supporting documentation to demonstrate the applicant's income and assets as described in the
324 application. The application shall be filed each year for which the applicant seeks the exemption.

325 (g) The total amount exempted by this section shall be allocated proportionally within the
326 residential tax levy. No exemption shall be granted under this section until the commissioner of
327 revenue certifies a residential tax rate for the applicable tax year.

328 SECTION 24. Section 21C of chapter 59, as so appearing, is hereby amended by
329 inserting after subsection (i1/2) the following subsection:-

330 (i3/4) The local appropriating authority of any city or town may, by a two-thirds vote,
331 seek voter approval to assess taxes in excess of the levy limitation for one-time, nonrecurring
332 operational expenditures to be assessed for only 1 fiscal year. Amounts for such one-time,
333 nonrecurring operational expenditures or for the city's or town's apportioned share for one-time,
334 nonrecurring operational expenditures by a regional governmental unit shall be assessed only
335 after approval by a separate vote of the people taken at a regular or special election held before
336 the setting of the annual tax rate; provided, however, that the question submitted shall be worded

337 as follows: “Shall the (city/town) of ___ be allowed to assess an additional \$ ___ in real estate
338 and personal property taxes for the purposes of (state the purpose(s) for which the monies from
339 this assessment will be used) for only the fiscal year beginning July first, two thousand and ___?

340 Yes <\ul> No <\ul>”;

341 and provided, further, that said question shall be deemed approved if a majority of the
342 persons voting thereon shall vote “yes”.

343 SECTION 25. Said chapter 59, as so appearing, is hereby further amended by inserting,
344 after section 52C, the following new section:-

345 Electronic Filing Requirements

346 Section 52D. Any form, return or filing required or permitted to be filed by the owner or
347 lessee of any real or property pursuant to sections 5, 5C, 29, 38D, 38F, 59 or 61A of this chapter,
348 shall be filed with or transmitted to the board of assessors in such a manner, format and medium
349 as the board of assessors shall from time to time prescribe. Failure by the owner or lessee to
350 submit the filing in the manner, format and medium prescribed by the board of assessors is
351 equivalent to not filing or not responding.

352 Any request for information made by a board of assessors pursuant to sections 38D, 38F
353 or 61A of this chapter shall be made in any such manner, format, and medium as the board of
354 assessors shall from time to time prescribe.

355 SECTION 26. Section 57 of chapter 59, as so appearing, is hereby amended by striking
356 out the third paragraph.

357 SECTION 27. The twelfth paragraph of section 57C of said chapter 59, as so appearing,
358 is hereby amended by inserting after the first sentence the following sentence:- For purposes of
359 this section, amounts not timely received shall be deemed unpaid.

360 SECTION 28. Said section 57C of said chapter 59, as so appearing, is hereby further
361 amended by striking out the fourteenth paragraph.

362 SECTION 29. Section 59 of said chapter 59, as so appearing, is hereby amended by
363 inserting after the words “Twenty-second F”, in line 45, the following words:- , Twenty-second
364 H.

365 SECTION 30. Section 64 of said chapter 59, as so appearing, is hereby amended by
366 striking out, in line 2, the words “at least one half of”.

367 SECTION 31. Said section 64 of said chapter 59, as so appearing, is hereby further
368 amended by adding the following paragraph:-

369 For the purposes of determining jurisdictional interest requirements on appeals under this
370 section, if a payment for taxes on personal property or a parcel of real estate is, after the date
371 prescribed by sections 23D, 57 or 57C, delivered to the collector by United States mail or by an
372 alternative private delivery service as the collector may permit, the payment date shall be
373 deemed to be the date of the United States postmark, the date of the certification of mailing
374 stamped and postmarked by the United States postal service, the date of a certified mail receipt
375 provided by the United States postal service or other substantiating date mark permitted by the
376 Rules of Practice and Procedure of the Appellate Tax Board that is affixed on the envelope or
377 other appropriate wrapper in which the payment is mailed or delivered if the payment was
378 mailed in the United States in an envelope or such appropriate wrapper, first class postage

379 prepaid, or delivered to an alternative private delivery service, properly addressed to the
380 collector; provided, however, that a taxpayer shall have the burden of proving the timely mailing
381 of any payment of taxes to said collector under this section and the collector shall have no
382 obligation to maintain any record relative to the date of mailing of the tax; and provided further,
383 that nothing in this section shall be construed to place the burden of proving any untimely
384 mailing on the collector. As used in this section, “United States postmark” shall mean only a
385 postmark made by the United States post office. This paragraph shall not apply to the calculation
386 of interest on taxes due under sections 23D, 57 or 57C.

387 SECTION 32. Said section 2A of said chapter 60A of the General Laws, as so appearing,
388 is hereby further amended by inserting at the end of the first paragraph the following sentence:-
389 In the alternative, if an excise remains unpaid for 14 days after a demand, the deputy collector or
390 the local tax collector or commissioner of revenue, as the case may be, may send the delinquent
391 taxpayer a notice of intent to transmit to the registrar of motor vehicles a notice of nonpayment
392 as provided in this section, and if the taxpayer does not pay the excise within 30 days of such
393 notice, then the deputy collector or the local tax collector or commissioner of revenue, as the
394 case may be, shall so notify the registrar.

395 SECTION 33. Said chapter 60A, as so appearing, is hereby amended by adding the
396 following section:-

397 Section 10. (a) A city or town which accepts this section in the manner provided in
398 section 4 of chapter 4 may increase the assessed amount of the excise tax assessed pursuant to
399 section 1 of this chapter by a rate of up to 5 per cent.

400 (b) If accepted prior to October 1, this section shall take effect in a municipality on
401 assessments in the next calendar year or a later calendar year that the municipality may
402 designate.

403 SECTION 34. Section 8 of chapter 61 of the General Laws, as so appearing, is hereby
404 amended by adding the following paragraph:-

405 The treasurer of the city, town or regional school district, with the approval of the city
406 council and city manager, if any, or otherwise the mayor in a city, or the selectboard in a town,
407 as the case may be, may finance debt incurred to exercise its option to purchase the land as
408 follows. The treasurer of the city or town may certify to the state treasurer the maturity schedule,
409 interest rate and dates of payment of debt service within 10 days after the date of issuance of the
410 bonds. The state treasurer or the approved paying agents shall become the paying agents for the
411 principal and interest on such bonds. The state treasurer shall pay such debt service and after
412 payment shall withhold from the distributable aid payable to the city or town an amount which
413 will be sufficient to pay the debt service on the bonds or, if the amount of such distributable aid
414 in any year is insufficient for this purpose, from any other amounts payable by the
415 commonwealth to such city or town under any provision of law. From the time withheld by the
416 state treasurer, all such distributable aid or other amounts so withheld and paid shall be exempt
417 from being levied upon, taken, sequestered or applied toward paying the debts of the city or town
418 other than for payment of debt service on such bonds.

419 SECTION 35. Section 14 of chapter 61A of the General Laws, as so appearing, is hereby
420 amended by adding the following paragraph:-

421 The treasurer of the city, town or regional school district, with the approval of the city
422 council and city manager, if any, or otherwise the mayor in a city, or the selectboard in a town,
423 as the case may be, may finance debt incurred to exercise its option to purchase the land as
424 follows. The treasurer of the city or town may certify to the state treasurer the maturity schedule,
425 interest rate and dates of payment of debt service within ten days after the date of issuance of the
426 bonds. The state treasurer or the approved paying agents shall become the paying agents for the
427 principal and interest on such bonds. The state treasurer shall pay such debt service and after
428 payment shall withhold from the distributable aid payable to the city or town an amount which
429 will be sufficient to pay the debt service on the bonds or, if the amount of such distributable aid
430 in any year is insufficient for this purpose, from any other amounts payable by the
431 commonwealth to such city or town under any provision of law. From the time withheld by the
432 state treasurer, all such distributable aid or other amounts so withheld and paid shall be exempt
433 from being levied upon, taken, sequestered or applied toward paying the debts of the city or town
434 other than for payment of debt service on such bonds.

435 SECTION 36. Section 9 of chapter 61B of the General Laws, as so appearing, is hereby
436 amended by adding the following paragraph:-

437 The treasurer of the city, town or regional school district, with the approval of the city
438 council and city manager, if any, or otherwise the mayor in a city, or the selectboard in a town,
439 as the case may be, may finance debt incurred to exercise its option to purchase the land as
440 follows. The treasurer of the city or town may certify to the state treasurer the maturity schedule,
441 interest rate and dates of payment of debt service within ten days after the date of issuance of the
442 bonds. The state treasurer or the approved paying agents shall become the paying agents for the
443 principal and interest on such bonds. The state treasurer shall pay such debt service and after

444 payment shall withhold from the distributable aid payable to the city or town an amount which
445 will be sufficient to pay the debt service on the bonds or, if the amount of such distributable aid
446 in any year is insufficient for this purpose, from any other amounts payable by the
447 commonwealth to such city or town under any provision of law. From the time withheld by the
448 state treasurer, all such distributable aid or other amounts so withheld and paid shall be exempt
449 from being levied upon, taken, sequestered or applied toward paying the debts of the city or town
450 other than for payment of debt service on such bonds.

451 SECTION 37. Section 3A of chapter 64G of the General Laws, as so appearing, is hereby
452 amended by striking out, in line 5, the figure “6” and inserting in place thereof the following
453 figure:- 7.

454 SECTION 38. Said section 3A of said chapter 64G, as so appearing, is hereby further
455 amended by striking out, in line 10, the figure “6.5” and inserting in place thereof the following
456 figure:- 7.5.

457 SECTION 39. Subsection (a) of section 2 of chapter 64L of the General Laws, as so
458 appearing, is hereby amended by striking out, in line 4, the figure “.75” and inserting in place
459 thereof the following figure:- 1.

460 SECTION 40. Section 16B1/2 of chapter 71 of the General Laws, as so appearing, is
461 hereby amended by striking out the first paragraph and inserting in place thereof the following
462 paragraph:-

463 If the unencumbered amount in the excess and deficiency fund, so called, of a regional
464 school district at the end of a fiscal year exceeds 5 per cent of its operating budget and its
465 budgeted capital costs for the succeeding fiscal year, the amount in excess of the said 5 per cent

466 shall be applied by the regional school district committee to reduce the amount to be raised by
467 assessment on the member cities and towns in accordance with the terms of the agreement for
468 apportionment of costs. The commissioner of revenue shall certify the unencumbered amount in
469 the excess and deficiency fund, so called, of a regional school district, and the amount, if any, by
470 which it exceeds 5 per cent of the district's operating budget and its budgeted capital costs for
471 the succeeding fiscal year, at the end of each fiscal year and shall report such amount to the
472 regional district school committee, the board of selectmen in each member town and the city
473 council in each member city by December 1 of each year. The regional district school committee
474 shall submit all information necessary to perform said certification to the commissioner of
475 revenue at the close of each fiscal year but no later than October 31. The regional school district
476 treasurer shall recertify the amounts reapportioned in the current fiscal year to the treasurers of
477 the several towns within thirty days from the date on which the regional district school
478 committee votes to reduce the amounts to be raised by assessment. If the recertification is made
479 after the annual town meeting referred to in the first paragraph of section 16B, the amount
480 recertified shall be considered an amendment to the amount required to have been appropriated
481 at that meeting without the necessity for further action by the member city or town, and, if the
482 annual assessment of taxes has not been made, the town assessors shall include only the amount
483 so recertified in making the annual assessment of taxes under the provisions of section 23 of
484 chapter 59. Otherwise, the regional district school committee shall include the amount in excess
485 of the said 5 per cent as a revenue source for the subsequent fiscal year and the amount shall be
486 credited and apportioned to each member municipality in accordance with the terms of the
487 agreement for apportionment of costs.

488 SECTION 41. Section 23 shall apply to tax years beginning on or after January 1, 2027.