

CLERK OF THE SCHOOL COMMITTEE
WORCESTER PUBLIC SCHOOLS
20 IRVING STREET
WORCESTER, MASSACHUSETTS 01609

AGENDA #12

The School Committee will hold a special meeting:

on: Monday, April 11, 2016
at: 4:00 p.m.
in: Room 205, Durkin Administration Building

ORDER OF BUSINESS

ACTION

- I. CALL TO ORDER
INVOCATION - NONE
PLEDGE OF ALLEGIANCE/NATIONAL ANTHEM
- II. ROLL CALL
- III. APPROVAL OF RECORDS - NONE
- IV. MOTION FOR RECONSIDERATION - NONE
- V. IMMEDIATE ACTION - NONE
- VI. COMMUNICATION AND PETITION - NONE
- VII. REPORTS OF THE STANDING COMMITTEES - NONE
- VIII. PERSONNEL - NONE
- IX. REPORT OF THE SUPERINTENDENT - NONE
- X. GENERAL BUSINESS

gb #6-59.1 - Administration/Mr. Monfredo/Ms. Colorio/Mr. Foley/
Mr. O'Connell/Miss Biancheria/Miss McCullough
(March 14, 2016)

To meet with the Legislative Delegation to:

- discuss items generated by the School Committee
- consider working on the creation of laws that would benefit the children and
- request items from the delegation to be included on the agenda.

- X. ADJOURNMENT

Helen A. Friel, Ed.D.
Clerk of the School Committee

X. GENERAL BUSINESS
Administration/Mr. Monfredo/
Ms. Colorio/Mr. Foley/Mr. O'Connell/
Miss Biancheria/Miss McCullough
(March 14, 2016)

CURRENT ITEM - gb #6-59.1
S.C. MEETING - 4-11-16

1ST ITEM gb #6-59 S.C.MTG. 2-4-16
2ND ITEM gb #6-59.1 S.C.MTG. 4-11-16

ITEM:

To meet with the Legislative Delegation to:

- discuss items generated by the School Committee
- consider working on the creation of laws that would benefit the children and
- request items from the delegation to be included on the agenda.

ORIGINAL ITEM: Mr. Monfredo/Ms. Colorio/Mr. Foley/Mr. O'Connell/
Miss Biancheria/Miss McCullough (January 15, 2016)

To set the date of March 11, 2016 to meet with the Legislative Delegation to:

- discuss items generated by the School Committee
- consider working on the creation of laws that would benefit the children and
- request items from the delegation to be included on the agenda.

PRIOR ACTION:

2-4-16 - Mr. Monfredo made the following motion:
(Continued on page 2.)

BACKUP:

Annex A (1 page) contains a copy of a list of topics to discuss.
Annex B (1 page) contains a copy of the FY17 Budget Priorities.
Annex C (2 pages) contains a copy of the New Foundation Spending Areas.
Annex D (2 pages) contains a copy of the Seven Point Financial Plan for Advancing Student Achievement and Program Sustainability.
Annex E (16 pages) contains a copy of HD 4338 "An Act to Modernize Municipal Finance and Government".

RECOMMENDATION OF MAKER:

RECOMMENDATION OF ADMINISTRATION:

Discuss.

PRIOR ACTION (continued)

2-4-16 - Request that the following topics be included on the agenda of the
(continued) next joint meeting with the local delegation:

- kindergarten funding
- an amendment to the Charter School reimbursement formula
- an alignment of the inflation rate with current trends
- impact on the Worcester Public Schools in terms of the definition of low income Chapter 70 funding

On a voice vote, the motion was approved.

Mr. Monfredo requested that the School Committee and Administration forward their legislative agenda items to the Clerk of the School Committee three weeks in advance of the meeting.

Dr. Rodrigues indicated that Senator Moore suggested that the next meeting be in early April or May and Senator Chandler indicated that April 1, 2016 would be the most appropriate time to have this meeting because it is before the House convenes its sessions.

Miss Biancheria requested an updated report on the 2015 Summer Programs as soon as possible.

TOPICS

Administration, Mr. Foley and Mr. Monfredo

- inclusion in the Foundation Budget formula of full funding for the full day preschool program at the same level as funding for kindergarten
- preservation of the quality kindergarten grant
- full funding for Charter School reimbursement
- amendment of the inflation factor applied to the Foundation Budget to have it commensurate with the actual increase of the cost of living for FY17 and

Mr. Monfredo

- HD 4338 "An Act to Modernize Municipal Finance and Government"
- kindergarten funding
- impact on the Worcester Public Schools in terms of the definition of low income Chapter 70 funding

Miss Biancheria

- Summer Support Programs including connecting activities funding and student support for after school programs

FY17 Budget Priorities

As we discussed at the meeting, I am requesting consideration of the following items:

- **Adjust Foundation Budget by Skipped Inflation from 2010:** The Foundation Budget Commission recognized in the final report that, although the Chapter 70 formula contains an inflation adjustment, in 2010, faced with a sharp downturn in revenues, and the serious budget challenge that resulted, the final budget used a lower inflation number (3.04%) from a different quarter than the quarter required by statute (6.75%). A correction for this “missed” quarter that acknowledges the statutory cap on inflation of 4.5% results in an adjustment of 1.4 % in FY16, and would have required additional Chapter 70 aid of almost \$55 million. A correction that suspended the statutory cap results in an adjustment of 3.6 % in FY16, and would have required additional Chapter 70 aid of almost \$158 million.

Given the FY17 inflation rate is at or near 0%, this would be a good opportunity to correct the skipped quarter from 2010. The current inflation factor is not currently capturing costs borne by school districts, such as increases in health insurance premiums, retirement assessments, transportation costs, and tuition assessments and school districts that spend at or near foundation level continue to reduce instructional areas due to the current price deflator index used in the foundation budget formula. An increase that suspends the arbitrary statutory cap would result in over \$9 million for the Worcester Public Schools, covering normal inflationary growth for a maintenance level budget.

- **Maintain the Quality Kindergarten Grant:** Of our 90 kindergarten classrooms, we only have 63 total instructional assistants that provide daily instructional support to these classrooms. Of these total positions, 21 are currently funded through the Quality Kindergarten Grant. We urge you to maintain this grant at least until the recommendations of the Foundation Budget Review Commission around special education and health insurance are full implemented. As a district that spends at the foundation budget level, every dollar of underfunding of special education and health insurance in the formula reduces spending on instructional areas, operations and maintenance, professional development, and instructional supplies and materials. We would be unable to maintain these very important instructional assistant positions in our Kindergarten classrooms without this grant.
- **Full Funding of Charter School Reimbursements:** The purpose of the current charter school reimbursement formula, as enacted in the Act Relative to the Achievement Gap, was to provide initial 100% reimbursement for new costs associated with charter schools in sending districts and then reduced funding over a period of several years to recognize the time for district to reallocate resources and also recognizes that there are always building and systemic costs that cannot be reduced through loss of enrollment to charter schools. In FY16, the state is underfunding the reimbursement by \$46.5 million, and to Worcester by \$885,500.

That’s an amount that could have provided 12 teachers this year or sufficient funding to provide an adequate level and replacement of textbooks in our schools.

Full funding of charter school reimbursement is as equally important as circuit breaker hold harmless and minimum aid in Chapter 70. We urge you to fully fund the charter school reimbursement line item in the FY17 budget.

The Administration of the Worcester Public Schools is willing to provide any additional specific information as needed. I look forward to our frequent meetings to discuss the items that are important to all of us around education issues in the City of Worcester. In the meantime, if you have any questions about these recommendations, please contact me or Brian Allen, Chief Financial and Operations Officer.

New Foundation Spending Areas

As the information that we presented indicated, the Worcester Public Schools is underfunded in the current foundation budget formula in the areas of health insurance, special education, and the skipped inflation adjustment in 2010 by \$67.9 million and the Commission's recommendations on funding English Language Learners and Low Income students could potentially provide an additional \$25 million in funding, totaling \$92.9 million, as follows.

Category	Impact
Health Insurance:	\$29.1
Special Education:	\$29.8
English Language Learners:	\$ 5.0
Low Income Students:	\$20.0
Inflation Factor Adjustment:	\$ 9.0
Shortfall and Impact:	\$92.9

The members of the Delegation asked about how new resources would be spent within the district if adjustments to the foundation budget formula were to be enacted. The Administration has developed and School Committee has adopted a Seven Point Financial Plan for Advancing Student Achievement and Program Sustainability (copy attached). This is a Plan is a financial compass for our 1) continued long term budget planning, 2) continued annual budget review, 3) continued transparent budget process, 4) continued quarterly financial reporting, 5) the development of supplemental and sustainable programs, 6) the creation of a cap on administrative spending, and 7) identifying targets for new revenue.

With regards to the systemic underfunding of health insurance, special education, and the inflation factor, new revenues received for these purposes would fit within the seventh item in our financial Plan:

All new revenues from the School Committee's general fund appropriation will be earmarked for instructional, student or school support, school safety, building maintenance, or student transportation cost areas except to address increases in health insurance, retirement assessments, unemployment, or workers compensation, or other areas for statutory compliance. All other new spending within the other areas of the budget will only be achieved through the reallocation of existing funds or cost savings identified through operational or programmatic efficiencies.

As part of our presentation to you, we identified gaps in non-special education instructional positions, operations & maintenance of school buildings, professional development, and instructional supplies and materials. These four areas would be were new funds received in the foundation budget from these currently underfunded areas. Specifically, we would recommend to the School Committee spending increases in these following areas:

- Align elementary class sizes to the foundation budget ratios in any areas that class size exceeds the current formula and provide targeted interventions as intended in the formula (\$9 million)
- Provide additional secondary teachers for additional course offerings, particularly in new or enrichment classes for students thereby providing greater opportunities and fewer study halls for students. (\$9.3 million)

- Implement full-day Pre-K opportunities for students (space availability), provide Kindergarten instructional assistant positions in all classrooms, and expanded K-3 instructional support services. (\$10.0 million)
- Increase school instructional supply and material allocations to current foundation allocation, nearly doubling the current per pupil allocation, as well as providing all opportunities for adequate and current levels of textbooks at all schools. We envision creating an annual textbook replacement cycle that would be funded from this new revenue. (\$9.3 million)
- Increase teacher specialist and other support positions, such as school adjustment counselors, guidance counselors, psychologists, wrap around services, instructional coaches, literacy and numeracy specialists, school librarians and school nurses. (\$15.8 million)
- Provide current foundation budget formula spending levels in area of operations and maintenance through implementing lower-cost preventative maintenance procedures, addressing deferred maintenance needs, and investing in school safety and security equipment (\$11.4 million)
- Provide current foundation budget formula spending levels in area of staff development through additional and on-going training opportunities and common planning time for instructional staff. (\$3.1 million)

With regards to the recommendations around ELL and low income students (total potential funding of \$25 million, we recommended to the Foundation Budget Review Commission that we would replicate successful turnaround practices that were used in each of our three Level 4 schools at our lowest performing schools as measured by their state's accountability status. These strategies have included expanded school time for students (90 minutes per day), common planning time for teachers (30 minutes daily), expanded staff development (90 additional hours per year), wraparound services, and other additional instructional support staff positions. We have estimated that the sustainability of these services to be approximately \$2,000 per student.

I appreciate the opportunity to explain how additional foundation budget funds would be used in the Worcester Public Schools. We certainly recognize the enormous task of the Legislature to take the recommendations from the Foundation Budget Review Commission and incorporate them into a new Chapter 70 funding formula.

The Administration of the Worcester Public Schools is willing to provide any additional specific information as well as any technical assistance around changes to the foundation budget formula as needed.

SEVEN POINT FINANCIAL PLAN FOR ADVANCING STUDENT ACHIEVEMENT AND PROGRAM SUSTAINABILITY

- 1. Long Term Budget Planning:** The annual budget document will continue to conform to the Meritorious Budget Award criteria of the Association of School Business Officials, International. Included in the budget document will be three years of actual student enrollment and five years of projected student enrollment (in total and by school) as well as a five year history and projection on revenues and expenditures. This will allow the general public an opportunity to look at enrollment and spending trends as well as provide the community with budget trends that eliminates any budget status surprises when done only on an annual basis. The long term budget planning also allows for the strategic allocation of resources over a multi-year period.
- 2. Annual Budget Review:** The district will continue to utilize a “Zero-Based” budget development process. This budget building technique starts with each department, school, and division budget at zero and adds the cost of essential programs up to an established funding limit. Each year the process begins at zero again prompting close scrutiny and prioritization of costs. This process allows the district to meet the existing and emerging needs of students and allows the district to reallocate resources accordingly in a very timely manner.
- 3. Transparent Budget Process:** The budget process and method of instructional funding allocation will continue to be included in the annual budget document. This allows all readers to understand how staff is assigned to schools based on enrollment and student needs. The transparency ensures fairness in funding across the city while recognizing differentiated funding for schools based on their particular needs. The budget will continue to show budgeted expenses in detail by school or location. The Administration will make frequent budget presentations and updates to the School Committee and community throughout the budget planning and development phase in order to solicit input and priorities from as many stakeholders as possible.
- 4. Quarterly Financial Reporting:** Continue on-going public review of current year spending and expenditure trends are an important component of the transparent budget process. On a quarterly basis, the Administration will present to the School Committee’s Subcommittee on Finance and Operations, a detailed review of the current year budget and recommended adjustments in order to end each fiscal year balanced within the appropriation set by the Worcester City Council. The quarterly budget review occurs at televised meetings and the financial reports are available to the public through the district’s website.
- 5. Supplemental & Sustainable Programs:** The district will predominantly utilize state and federal grant funds to provide supplemental academic support to students, as well as high quality staff development opportunities. Any new programs or initiatives developed, supported, or otherwise funded by the district will include a multiyear budget as well as a stated source of funding to ensure program sustainability in future years.

6. Cap Administrative Spending:

The state's education funding formula calculates a "foundation budget" (a minimum spending level) for school districts using a differentiated per pupil amount based upon student grade or program and provides additional funds for low income and English language learners. The per pupil formula is comprised of allocations for an adequate level of teachers, professional development, instructional equipment, guidance and student support, operations and maintenance, employee benefits, special education tuition, instructional leadership, and administration. This funding formula indicates that 4% of the district's operating budget is allocated to District Administration. The district will continue to demonstrate a commitment of placing as many dollars of the budget for direct instructional services but the budget must also realistically recognize that important administrative functions are needed to lead, manage, and operate one of the largest school districts in the Commonwealth and one of the largest employers in the city. As a result, a spending cap of no more than **1.5%** of the district's foundation budget will be allocated on Administration (in accordance with DESE chart of account format) from the School Committee's general fund budget. The district will spend 63% less on district administration than the funding received for administration by the state's funding formula.

7. Target on New Revenues:

All new revenues from the School Committee's general fund appropriation will be earmarked for instructional, student or school support, school safety, building maintenance, or student transportation cost areas, except to address increases in health insurance, retirement assessments, unemployment, or workers compensation, or other areas for statutory compliance. All other new spending within the other areas of the budget will only be achieved through the reallocation of existing funds or cost savings identified through operational or programmatic efficiencies.

The Worcester Public Schools is committed to delivering on high expectations and outstanding results for all students. With 83% of Worcester resident school-aged students already attending the Worcester Public Schools, the district is also committed to increasing the number of families that choose the city's preferred educational opportunity. Using strong fiscal discipline, collaborative budget planning, and the alignment of resources result in a student-centered financial plan in order to support student achievement and prepare students for college and career readiness. I look forward to the School Committee and community supporting this plan.

An Act to Modernize Municipal Finance and Government

Section by Section Summary

Municipal Procurement 1 (1-3, 6-7, 9-12) – These sections amend the “horizontal” construction procurement statute, c. 30, § 39M, to increase the dollar threshold for contracts requiring less-than-full competitive bidding from \$10K to \$50K. They also make procurement methods consistent with other construction and municipal procurement statutes by adding a “middle tier” of contracts valued at between \$10-50K, for which public entities may either give public notification of the contract or use OSD statewide contracts or other “blanket” contracts to solicit a minimum of three bids. Finally, these sections make conforming changes to dollar thresholds for existing exemptions under c. 30, § 39M, and the municipal procurement statute, c. 30B.

Municipal Procurement 2 (4, 226) – These sections create exemptions from construction bidding for contracts for the “installation, repair and maintenance of telecommunication and data cabling and wiring; telecommunication, security, audiovisual and computer equipment; and carpeting.” These sections require that such contracts be procured through OSD statewide contracts, but preserve the discretion of public entities to follow construction procurement rules, if it is in the “best interest” of the project (*e.g.*, if such work is part of a larger construction project).

Exemptions from Uniform Procurement (5) – This section removes the existing exemption from the municipal procurement statute, c. 30B, for contracts for bank services that are subject to the maintenance of a compensating balance. The exemption for bank services subject to a compensating balance is removed because municipalities are otherwise subject to c. 30B rules for other types of banking services. This is also consistent with loosening state oversight of such agreements, as described in sections 85-87.

Procurement Advertising (8, 229) – This section modifies the public advertising requirements for contracts awarded under the competitive bidding provisions of c. 30B, the municipal procurement statute, and c. 149, the “vertical” construction bidding statute, to permit advertising on the COMMBUYS system, rather than through costly newspapers.

Retiree Health Cost Sharing (13) – This section repeals the requirement in c. 32B, § 9A½ that a municipality be reimbursed in full, in the event a retired municipal employee or beneficiary receives healthcare premium contributions under circumstances in which a portion of the retiree’s creditable service is attributable to service in another municipality. This legislation was enacted in 2010 with municipal support, but has proven to be unworkable in practice.

OPEB Trust Fund (14, 239) – These sections permits governmental units—defined broadly to include any political subdivision of the Commonwealth and housing authorities, redevelopment

authorities, regional councils of government, regional school districts and educational collaboratives—to establish an OPEB trust fund that complies with the legal requirements for trusts and with GASB. This change is necessary to clarify current language, which only authorizes a reserve/stabilization fund for retiree health insurance purposes. These sections also make clear that any OPEB fund created prior to the effective date of this act will continue unless the governmental unit re-accepts the provisions of this act.

County Borrowing Tech Correction (15) – This section permits counties to borrow money for emergency purposes upon approval by the municipal finance oversight board, and not (as is currently required) a board composed of the attorney general, the state treasurer and the director of accounts (within DLS).

Supervision of County Government 1 (16) – This section repeals provisions of the county finance statute that require DLS to review the accounts of county treasurers and other offices receiving money payable to the counties, prescribe accounting standards and provide technical assistance, and submit annual reports on county accounts to the Governor and Legislature. DLS does not perform these functions for any remaining county governments.

Supervision of County Government 2 (17) – This section repeals the provision of the county finance statute that requires DLS to submit county employee classification and compensation plans to county personnel boards, and to advise county commissioners and personnel boards on employment matters. DLS does not perform these functions for any remaining county governments.

Local Advertising 1 (18) – This section modifies the public notice requirement for town warrants, which are required for every town meeting or election, to permit municipalities to post notice in any manner prescribed or approved under the Open Meeting Law, rather than through bylaw or attorney general approval as is currently required. The Open Meeting Law requires meeting notices to be posted in a manner “conspicuously visible” at all hours, or in another manner prescribed or approved by the attorney general (such as on the town’s website).

Rental Revolving Fund (19) – This section allows cities and towns to create a revolving fund for proceeds from rental of surplus non-school properties, and authorizes expenditures without appropriation for upkeep of such properties. This is an expansion of current law, which authorizes a revolving fund only for the rental of surplus school properties.

City Reserve Funds (20) – This section increases the amount that cities may appropriate, as a reserve fund for extraordinary or unforeseen expenditures, from 3% to 5% of the tax levy for the preceding fiscal year. The 5% level conforms to that currently authorized for towns and districts.

Stabilization Funds 1 (21) – This section amends current law, which allows municipalities to create one or more stabilization funds, by permitting appropriations into the fund by majority vote and permitting the municipality, without appropriation, to dedicate all or a portion of

particular revenue streams to the fund. This section also eliminates the cap on the amount reserved (10% of the prior year property tax levy), but retains the requirement to obtain a 2/3 vote to make appropriations from the fund.

Parking Local Acceptance (22-24) – These sections allow revenue generated from parking meters to revert to the city or town’s general fund, unless specifically accepted by the city or town to be accounted for in a separate fund.

Local Advertising 2 (25-29, 36-39) – These sections amend the public notice requirements for zoning by-laws or amendments, as well as associated public hearings notices. Current law requires posting of a recently approved zoning by-law or proposed amendment in a town bulletin or pamphlet in several locations in the town, or publication in costly newspapers; cities are required to publish in newspapers. Public hearing notices must be published in newspapers and posted at the city or town hall. These sections permit cities and towns to post all zoning-related notices in any manner prescribed or approved under the Open Meeting Law.

Collection Liens Non-Resident (30, 184) – There is a common statutory scheme that lets municipalities and districts, by local option, establish liens when customers of municipal utility services – gas, electricity, steam, water and sewer – do not pay user charges when due. Lighting plants, water departments and sewer departments often provide utility services to ratepayers living in neighboring communities. However, only lighting plants may impose liens for customers located in those municipalities. This section extends that option to municipalities and districts that provide water and sewer services to customers outside their borders.

Certification of Local Property Assessments (31-32, 243) – These sections decrease the frequency with which DOR must certify that local property assessments reflect fair cash valuation from every three years to every five years. The certification is a condition of approving the municipality’s property classifications for purposes of allocating responsibility for the local tax levy. This change would take effect for the fiscal years starting on or after July 1, 2017.

Collections Taxpayer Good Standing (33-34) – These sections permit municipalities to deny local licenses and permits to any taxpayer who has neglected or refused to pay local taxes and who has not filed a good faith application for an abatement. Current law permits this collection method, but only if the taxpayer has been delinquent for at least one year. This change is intended to allow municipalities to mirror a “good standing” requirement for licensure under their implementation by-law or ordinance.

Municipal Fines Lien Collection (35) – This section amends current law, which permits a municipality to impose a lien on real property for unpaid local charges or fees, to permit a lien for unpaid fines. Consistent with current law, such unpaid amounts may be certified to the local assessors to be added to property taxes for collection. This section would have the effect of adding this method of collection for fines that are unpaid by persons who own real estate.

Water and Sewer Commissions (40-41) – These sections make a technical correction to the methods of local acceptance of statutory provisions creating local water and sewer commissions, by referencing the methods of local acceptance in c. 4, § 4, and clarifying that a water and sewer commission is an independent body politic. These sections also permit the commissions that enter into agreements with municipalities to have liens added to city or town tax bills and collected by the tax collector, rather than by the commissions.

District Improvement Financing (42-47) – These sections amend the district improvement financing statutes so that the “DIF” reserved for debt service and project costs equals the new property tax revenue generated by new development and added to the community’s levy limit as new growth under Proposition 2½. They also clarify that the requirement to reserve tax increment funds ends when monies are set aside to pay all debt service. The formula in the law is based on models used in other states that do not have levy limitations or require tax rate recalculation based on current values, i.e., where valuation increases generate additional revenue. For this reason, the tax increment is very difficult for local assessors to calculate and more importantly does not actually reflect the new property tax revenue generated by the project.

Fine Collection (48) – Revises municipal enforcement authority over violations of municipal housing, sanitary and ice removal requirements, by allowing the municipality to impose a lien on the related property, using the same procedures used for liens on real property for any unpaid local charge or fee.

Combine Treasurer Collector (49, 50) – These sections would allow municipalities to combine their treasurers and tax collectors into one appointed position without first obtaining a special act.

Town Administrator Term (51) – Increases the allowable term for an executive secretary or town administrator to serve, up to five years.

Appoint/Remove Finance Officers (52) – This section repeals three sections under which the Department of Revenue (DOR) may appoint, approve the appointment of or remove local finance officers (assessors, collectors, deputy collectors and treasurers) for non-performance. The statutes date back to a different era and are outdated given changes in the governance and operation of municipal finance offices. Responsibility and accountability for the performance of these officials belongs with the local appointing authority or the voters. Also, DOR has no record of exercising these functions in years, if ever.

Direct Deposit (53) – This section authorizes any city or town which accepts the section to require the use of direct deposit to pay employees.

Approval Bills Warrants (54, 55) – Allows multi-member boards, committee, commissions heading departments, including boards of selectmen, to designate one of its members, to review and approve bills or payment warrants, with a report provided at the next meeting. Currently, a

board or committee heading a department may delegate authority to approve payrolls to a member and a regional school committee may designate a subcommittee to approve bills and payrolls with a report to the next meeting of full committee. Absent a charter or special act, boards and committees must approve bills or payment warrants by majority vote at a meeting subject to the Open Meeting Law.

Compensation District Assessor (56) – Removes the DOR Commissioner’s role as mediator if a dispute arises about the amount annually appropriated for the salaries and compensations of assessors and tax collectors in tax levying districts.

Injured on Duty Fund (57) – Allows municipalities to create, appropriate money to and expend from a special injury leave indemnity fund for payment of police officer and firefighter injury leave compensation or medical bills, rather than charging them to current departmental appropriations.

CEO Charter Initiate (58, 59) – Allows selectmen or mayors to initiate movement to optional forms of municipal administration by a charter commission. This will provide flexibility in initiating governance changes, all of which require a referendum as a charter change. Currently, a citizens’ petition process is the only avenue to initiate a charter commission.

Debt Purposes (60, 62-63, 172) – These sections modernize and simplify the current laws that authorize cities, towns and districts to borrow by consolidating, updating and restructuring the allowable borrowing purposes. Also allows borrowing for a court judgment for more than 1 year if approved by the Municipal Finance Oversight Board.

Grant Anticipation Notes (61) – Broadens current law to allow municipalities to borrow in advance of any state or federal grant – advance or reimbursable. This updates the statute to add federal grants and reflect changes in state grant administration, as fewer advance grants that can be spent without appropriation are being made.

Ten Year BANs (64) – Amends current law to allow 10 year bond anticipation notes (BANs) with the same required principal paydown as current law, to provide treasurers greater flexibility in structuring debt, particularly for smaller purchases or projects.

Refunding Bonds (65, 67) – Allows final payment (of the original debt schedule) to be made no later than 6/30 of the fiscal year payment otherwise due, instead of annual anniversary of prior payments. Also, amends current law to allow with a finding by the mayor/manager/select-board that refunding is necessary for federal tax compliance purposes. This section also makes a technical change to the refunding procedures and payment schedule – allowing first principal payment of refunding bonds to be due no later than 6/30 of the fiscal year the payment would have otherwise been due, e.g., instead of 11/1 or 5/1. The payment still must be in the same fiscal year and cannot be deferred to another fiscal year.

Bond Premiums and Surplus Proceeds (66) – Amends current law by providing communities with a choice regarding how to treat bond premiums (net of issuance costs). Communities will be able to either apply it to the issuance, thereby reducing the amount needed to borrow, or place it in a separate fund and appropriate it for a capital project. It also amends current law by increasing the amount of surplus bond proceeds that can be applied to debt service from \$1,000 to \$50,000.

Lease Purchase (68) – Establishes a procedure governing the use of tax-exempt lease-purchase financing agreements (TELPs) by municipal departments and allows borrowing to pay off a TELP if it would result in interest savings.

Eliminate Debt Report (69) – Eliminates the requirement that the municipal treasurer notify the director of accounts when a payment is made. This eliminates the need to notify of duplicative information, as the annual year-end statement of indebtedness shows changes in debt levels over the course of the year.

Emergency Spending (70) – Amends current law to provide for automatic approval of payment for liabilities incurred as a result of emergencies and disasters, when the Governor declares a state of emergency.

Court Judgments (71, 72) – Amends current law to allow payment without appropriation of final court judgments and other final adjudicatory claims with municipal counsel certification. Currently, such payments over \$10K, require the approval of the director of accounts. Further, amends the statute to reflect the current operating environment where obligations to make immediate payments based on various legal claims now are just as likely to result from decisions of administrative agencies rather than just court judgments.

Snow and Ice Removal (73) – Eliminates prior approval for deficit spending for snow and ice removal by the council/selectboard; and alternatively, requires only that the chief administrative office of the municipality authorize deficit spending.

Year End Transfers (74, 75) – These sections eliminate the limits on types and amounts of appropriation transfers that can be made by the selectmen with finance committee approval at end of year. This would allow end-of-fiscal-year transfers from health insurance, debt service or other unclassified/non-departmental line item appropriation and eliminate a cap of 3% on the amount that may be transferred from any department (school and light department line items remain exempt from this procedure). Eliminating the cap on transfers will provide for greater flexibility in avoiding deficits and eliminate the need for additional town meetings by July 15 for minor transfers.

Director Powers (76-81, 174, 205) – These sections make several updates to statutes governing municipal audit and accounting systems to reflect the current focus of state oversight on establishing uniform accounting and reporting standards, ensuring periodic audits and instituting

best practices based on end of year reports, local management reviews and DLS reviews of cities, towns and special purpose districts. These changes are made through repealing or amending a number of statutes that have not been updated in years and still reflect the original mission of the Bureau of Accounts to install accounting systems, conduct financial and forensic audits and investigations of cities, towns and districts.

Insurance/ Restitution Funds (82) – This section amends the statute that requires all municipal receipts to be deposited to the general fund and be appropriated. This current statute includes several exceptions that allow certain receipts to be spent without appropriation for particular purposes, including insurance and restitution proceeds. This section increases the amount that may be spent without appropriation to restore or replace the damaged property from \$20,000 to \$150,000 and updates the lost or damaged school book and materials restitution exception to include electronic devices and equipment provided to students.

Grant Available Fund (83) – Makes all reimbursable grants from federal or state government available for appropriation once approved by the granting agency. The proposed amendment eliminates the need for the Director of Account’s approval in future bond bills for G.L. c. 90 grant funds and broadens the immediate availability of other reimbursable grants for expenditure.

Departmental Revolving Fund (84, 85) – These sections amend the revolving funds statutes to provide more flexibility by eliminating the departmental per fund and total fund caps, broadening the types of departmental receipts which funds can be established, and allowing revolving funds to be established by bylaw or ordinance. These sections also repeal the statute that governs revolving funds for parks and recreation program fees, as this separate statute is not necessary under our proposal to increase departmental flexibility over revolving funds.

Compensating Balance (86-88) – These sections remove DOR’s role in prescribing types of services and in receiving reports on municipal agreements with banking institutions for “compensating balance” agreements. However, these sections still require that the treasurer or collector of a municipality produce the report and submit to local officials and the inspector general.

Refundable Consulting Fees (89) – Current law allows consultant fees imposed by certain municipal permitting boards to pay the costs of their reviewing applications for permits or licenses, including zoning special permits, subdivision control, comprehensive permits, board of health permits, and conservation commission permits. The statute allows the board to spend the fees for consulting services, and if monies remain after the board makes its determination, to refund them to the applicant, without appropriation. This amendment would expand the use of special funds to include consulting fees charged by any municipal officer (for example, building inspector) or board with permitting authority where the imposition of fees for outside consultants is established by its own rule-making authority (if any), statute, ordinance or by-law.

Performance Deposits (90) – This section adds a provision that would allow municipalities to set up escrow accounts for refundable cash performance deposits and set standards for administration, investment and expenditure upon default.

Special Events Fund / Mitigation & Permitting/ Betterment Reserve (91) – This section amends or adds three special revenue funds, The first broadens the municipal celebration fund to include any special event (anniversary celebrations). The second specifically reserves betterment and special assessment revenue for appropriation for the payment of debt service on any bonds issued to finance the improvements for which the betterments were assessed. The third allows mitigation or other monies deriving from, or in connection with, an agreement or licensure or permitting obligation to be reserved and spent for the purposes for which they were received.

Revenue Cash Investment (92) – Amends current law to permit investment in certificates of deposit (CDs) for up to 3 years, an increase from the current no longer than 1 year requirement. This change also addresses an ambiguity in the statute as to whether a 1 year limit applies to these investments or solely to investments in United States treasury bonds. It would give treasurers more flexibility in investing short-term for better rates.

Penalty Electronic Payments (93, 94) – These sections amend the process for appealing penalties imposed on individuals who tender a check for local fees with insufficient funds, requiring the individual to appeal at the local level, rather than with the DOR Commissioner. It further amends the statute to cover electronic payments that are made with insufficient funds.

CPA Surcharge Exemptions (95) – This section sets a deadline for taxpayer applications for exemptions from the statutory surcharge on real property under the Community Preservation Act. The deadline is the same as that for other types of applications for local tax exemptions, and provisions are also made for appeals to the Appellate Tax Board and confidentiality on the same terms as those applicable to such other applications.

Elections 1 (96-98) – These sections require municipalities to hold voter registration sessions on the last day of registration from 9 a.m. until at least 5 p.m., but no later than 8 p.m. (the official deadline is 8 p.m.), and, for towns having less than 1,500 voters, from 2 to 5 p.m. This is a change from current law, which requires sessions to last continuously from 9 a.m. to 8 p.m., and, for town with less than 1,500 voters, from 2 to 4 p.m., and 7 to 8 p.m.

Elections 2 (99) – This section is taken from H. 587, which permits municipalities to use “electronic poll books,” in lieu of paper voting lists, at polling stations. The section requires poll books to produce a receipt with a voter’s name, address, date of birth, and voter identification number, and requires the election worker at the check-out table to accept the receipt before permitting the voter to deposit his or her ballot.

Elections 3 (100) – This section gives discretion to the presiding officer of each polling place to determine the most expedient manner in which to conduct the “dual checkoff” procedure under

c. 54, § 67, which requires voter names to be checked both when handing the voter a ballot and after the individual has cast his or her vote.

Corporations List (101, 116) – These sections require that the Department of Revenue identify those corporations that are classified as research and development corporations, so that cities and towns can use that classification in their administration of property tax exemptions.

Approval of Forms (102, 109, 131-132, 154, 162) – These sections eliminate existing requirements that the Department of Revenue print and distribute various forms, and approve electronic formats, used in the assessment and collection of local taxes.

Collection Title Foreclosure (103, 155) – These sections eliminate an existing but apparently never-exercised mechanism under which the Department of Revenue took over collection actions on behalf of towns.

Affordable Housing Abatements (104-105, 139-140) – These sections amend the property tax laws to allow local implementation of affordable housing abatement agreements in the same manner as brownfield abatement agreements under G.L. c. 59, § 59A. The brownfield abatement agreement is an entirely local process with an implementation by-law or ordinance providing transparency in allowable abatements within the statutory parameters. That process would be appropriate for affordable housing abatements as well.

State-Owned Land Valuation (106-107, 249) – These sections eliminate the current procedure under which the Department of Revenue values state-owned land every four years, replacing that process with a statutory formula for determining the valuation every two years after the 2017 valuation required by current law. That valuation will be adjusted every two years by the equalized valuation and the value of acquisitions and dispositions. The acquisitions and dispositions will be based on a per acre value that will also be adjusted every two years by the equalized valuation. These sections are proposed to take effect as of January 1, 2018, to govern the state-owned valuation on January 1, 2019 for distributions made in fiscal year 2021.

Schedule A Compliance (108) – This section improves compliance for municipal reporting by changing from October 1 to November 30 the annual deadline for cities and towns to submit the prior year's annual financial report. This would also modify the law to provide the intended consequence for non-compliance and withhold all future payments (regardless of fiscal year) until such time as the Schedule A is submitted and accepted.

Supplemental Assessments (110-113, 244) – Current law provides for supplemental assessments on new construction, and abatement of regular real estate for damage due to fire or natural disaster, unless a community rejects this option. These sections change this assessment by excluding the value of the land from the calculation of the 50% trigger for the supplemental assessment. They also clarify the applicable tax rate, and establish a one-year time limit in

which a property owner may apply to the assessors for abatement after a fire or other natural disaster.

Right of First Refusal (114) – This section would give a municipality a right of first refusal if property owned by a charitable organization or a church is being sold or developed for a non-exempt purpose. The right of first refusal would be similar to a municipality’s right when an owner of forest, farm or recreational land which has received a tax benefit sells for or converts that property for development. A tax-exempt organization would be required to give notice of the proposed sale or development to the city or town, which would have 120 days to exercise its right of first refusal. A city or town would be authorized to assign its rights to a nonprofit conservation organization, the Commonwealth or any of its political subdivisions.

Charitable Exemption Technical Correction (115) – This section corrects two references in the charitable exemption for real property to local adoption of a “paragraph.” The local adoption should be of the “sentence.”

Exemption Applications (117, 119, 121-122, 138, 242) – This section creates a single due date for personal exemption applications regardless of billing system used. This section would make April 1 the deadline for personal exemption applications in all communities, creating a uniform and consistent deadline for taxpayers.

Commercial Fishing Exemption (118) -- This section increases from \$10,000 to \$50,000 the value of the property tax exemption for boats, nets and gear used in commercial fishing, consistent with changes made to the boat excise exemption under Sections 118, 166, 185 and 186 of the bill. It also increases eligibility for the exemption by eliminating the current requirement that the exempt property be used “exclusively” in commercial fishing, requiring instead that at least half of the taxpayer’s income is from commercial fishing.

Residential Exemption (120, 242) – Increases from 20% to 35% the statutory limit on the amount of a residential exemption that can be granted, if a municipality grants such an exemption as one of its property tax classification options. Five of the thirteen municipalities that have decided to grant such an exemption have asked for, and received approval for, residential exemption amounts that are higher than the current statutory limit of 20%.

DOR’s Authorization to Assess (123-125, 244) – These sections eliminate the requirement that local assessors obtain the Department of Revenue’s approval before assessing taxes on real property to unknown owners or owners of present interests. The Department is unable to conduct independent title or other analyses to verify these requests. Moreover, local assessors determine record ownership for assessment purpose for millions of real estate parcels and there is no regulatory purpose served in having them obtain the Department’s approval about the party assessed in these selected situations. The Department has the power to issue guidelines on

assessment administration and can provide appropriate oversight and guidance on the statutory standards and best practices.

Single Overlay (126-127, 143, 246) – This section would create a single overlay account and remove anachronistic references to a repealed cap on cities. Currently, there is a separate overlay reserve for each fiscal year. A surplus in one year cannot be used to cover a deficit in another year without the assessors declaring a surplus, the accounting officer transferring the amount to an overlay surplus account and the legislative body appropriating from the surplus by year end. This is cumbersome and inefficient.

Central Valuation (128-130) – These sections change the timelines for company reporting and DOR certification to conform to the same schedule as pipeline companies, and to be able to obtain the most current company regulatory reports. These sections also define a telephone company for central valuation purposes to include only landline incumbent local exchange carriers (ILECs) under the federal Telecommunications Act and allow DOR to share information with local assessors so they can make an informed decision whether to appeal. Finally, these sections provide for a more streamlined and expeditious appeal process by allowing one party to file a notice of appeal in response to another parties' filing.

Interest on Collections (133-135, 245) – These sections standardize the accrual of interest on delinquent property tax installments, addressing an inequity in the accrual of interest on overdue installments between communities using semiannual and quarterly billing. Currently, under semiannual systems, interest accrues from the date the tax bills are mailed, i.e., if the payment is one day overdue, the taxpayer is charged 31 days interest. Under the quarterly system, interest does not accrue until the due date. They also permit all communities to make small bills of \$100 or less payable in one installment.

Mortgage Abatements (136-137, 242) – These sections change the timeline for applying for an abatement, in recognition of the widespread use of quarterly billing systems in cities and towns of the Commonwealth. Currently, any holder of a mortgage (regardless of the property tax payment system in use in the city or town) must apply for abatement between September 20 and October 1. These sections change that requirement so that the application must be filed during the last ten days of the abatement period, regardless of the city or town's billing system. They also correct a reference to ensure that Section 59 of Chapter 59 of the General Laws applies to all persons who may represent a person's estate. These changes are proposed to take effect for the fiscal year starting on July 1, 2016.

Appeals (141-142) – These sections clarify that the failure to pay semiannual and quarterly preliminary tax payments, as well as actual tax payments, is a bar to Appellate Tax Board appeal. Taxpayers are obligated to pay preliminary taxes based on prior year actual under quarterly and semiannual systems. Their failure to pay preliminary taxes subjects them to the same interest on overdue amounts that accrues on overdue actual installment payments.

Abatement on Low Value Lands (144, 146) – These sections repeal the Department of Revenue’s authority to authorize assessors to abate taxes on low value lands and under a local option, let assessors abate these taxes when the collector determines the costs to collect are more than the amount owed. Treasurers can also foreclose the tax title under the land of low value procedure.

Apportionment Appeal (145) – This section extends from seven to thirty days the time period within which a taxpayer may appeal an apportionment decision.

Mailing Tax Bills (147) – This section modernizes where tax bills are mailed in absence of written direction by the taxpayer. Under current law, the tax bill only has to be sent to the “town” where the person resides. This is anachronistic language. Bills should be mailed to the taxpayer’s address if known, or the property address, unless the taxpayer directs otherwise.

E-Billing Technical Correction (148) – This section corrects an internal cross-reference to the electronic billing program.

Betterment Suspension (149) – Under current law, the Department is authorized to approve assessors’ suspension of betterments for persons receiving certain exemptions. There is no institutional record of exercising this authority and if a request was received, it is not clear what criteria are to be used to determine approval. This section will delete an obsolete provision that pre-dates the enactment of local option G.L. c. 80, § 13B, which allows for betterment deferrals for seniors.

Scholarship and Educational Funds (150-153) – These sections amend the authorization for cities and towns to form such funds to clarify that each fund is separately accepted and to clarify the distinct purposes for which such funds can be used.

Electronic Payment Penalties (156-157) – These sections amend the process for appealing penalties imposed on individuals who tender a check for local taxes with insufficient funds, requiring the individual to appeal at the local level, rather than with the DOR Commissioner. It further amends the statute to cover electronic payments that are made with insufficient funds.

Covenant Extension (158) – Under current law, a city or town must apply to the Department of Revenue to extend (for up to one year) the duration of the municipality’s statutory exemption from the terms of a covenant running with the land. There is no institutional record of receiving any request to exercise these powers and DOR is not in position to do so. There is no regulatory purpose served by a DOR role in the local tax title foreclosure process. This section strikes references to post-foreclosure extensions of such exemptions.

Foreclosure of Abandoned Buildings (159-160) – These sections eliminate the need for the involvement of the Department of Revenue in determining whether buildings are abandoned. Currently, the Commissioner is required to “make an affidavit” confirming that the

Commissioner agrees with the conclusions of local officials that the building is abandoned. These sections eliminate references to the involvement of the Department of Revenue, and allow the affidavits and writings of the local officials involved, including a recitation of efforts to locate the property owner, to be recorded and to be treated as prima facie evidence that the building is in fact abandoned.

Taxes in Litigation (161) -- This section eliminates a purely ministerial requirement that the Department of Revenue authorize and allow the transfer of taxes in litigation by an accounting officer. By law, if the collector cannot perfect the tax lien due to bankruptcy or other litigation, the lien securing collection continues when the tax collector records a statement of the legal action. Providing a copy of the recorded statement to the accounting officer should be sufficient for the transfer of those taxes from the collector's current books.

Prisoners of War Exemption from Motor Vehicle Excise (163) – This section re-organizes and clarifies the paragraph granting a local option exemption from the motor vehicle excise to prisoners of war or their surviving spouses.

Motor Vehicle Excise Collection (164-165) – These sections allow a tax collector to be able to notify the Registry of Motor Vehicles of non-payment of the motor vehicle excise directly, after notifying delinquent taxpayer of the intent to “mark” their license or registration for non-payment. This would reduce fees imposed on taxpayers. These sections are intended to address the *Wright* court decision, that a warrant to collect must be issued to a deputy collector for a collector to mark.

Boat Excise (166, 185-186, 247) – These sections reform the administration and collection of the excise on boats. They address the lack of data on documented boats by requiring boat owners to supply statutorily-prescribed information to the Environmental Police and to obtain a decal. They include a procedure to require payment of boat excise for non-commercial boat owners to renew their registrations with the director of the division of law enforcement of the department of fisheries, wildlife and environmental law enforcement, similar to the non-renewal procedure when vehicle owners do not pay their motor vehicle excises. These proposals were developed with the Environmental Police. These sections also allow boat owners an extra month within which to file their return with the city or town where their vessel is habitually moored, or otherwise principally situated. They also update the excise exemption for fishing boats and gears to reflect changes in the fishing industry that no longer make it a full-time occupation and sole source of income for most fishermen.

Jet Fuel Excise (167-169, 248) – These sections implement changes to comply with a recent change in FAA policy that requires use of state and local taxes on aviation fuel for airport purposes. Under the amended policy, excises imposed after December 30, 1987 are subject to federal revenue use restrictions, i.e., can be used for just aviation and airport purposes. If any municipality accepted and imposed the excise after that date, the FAA requires a state action plan

to amend any non-compliant laws. States have until the end of 2015 to come up with any required action plan. All but 1 community that has adopted the excise is either grandfathered from complying with the new policy or has adopted/can adopt an enterprise fund for its municipal airport that will effectuate this policy. The sections also allow a community whose airport is located in another community to receive and use the taxes for airport purposes.

Regional School District Debt (171) – Makes a technical change, inserting the word “committee”, to clarify that it is the regional district school committee that may require the approval of any particular authorized issue of indebtedness by referendum.

Regional School District Transportation (173) – Clarifies that any funds to be reimbursed by the Commonwealth for regional school district transportation are subject to appropriation.

Regional School District Stabilization Fund (175-176) – Under current law, a regional school district can have a stabilization fund, not to exceed 5% of the total assessment upon member communities. These amendments substitute the Commissioner of Elementary and Secondary Education instead of the Director of Accounts to approve a higher level of stabilization fund appropriation and expenditures from the fund for other than capital purposes.

Extended School Programs (177 -179) – Under current law, school committees may provide pre-school and extended school services for certain children and establish a revolving fund for payments made by parents and other monies received in connection with these programs. These amendments would remove outdated restrictions on the students who may receive the services and extend these sections to regional school committees.

Community School Program Fund (180) – Increases the current community school fund’s \$3,000 expenditure limit for material and equipment purchases within a fiscal year, to \$10,000.

School Revolving Fund (181) – Qualifies revenue received from enrichment and summer programs authorized by the school committee, and parking fees as monies received in connection with the "use of school property" for the purposes of the district’s revolving fund.

Vocational School Revolving Fund (182) – Removes the \$5,000 expenditure limit placed on vocational schools’ revolving funds, used for culinary arts or other related programs.

Betterment Installments (183) – This section amends current law to allow cities, towns, and districts greater flexibility in setting interest rates that run on betterments or special assessments, at any level up to 2% above the rate of borrowing the city, town, or district is paying. It also makes interest accrual/due date run from the mailing of the bill (not the commitment to the tax collector).

RMV E-Citations (187-203) – These sections make various changes to c. 90C, regarding motor vehicle offenses, to implement the new “E-Citations” project jointly administered by EOPSS and the RMV. The changes amend definitions and other references to paper citations to include

electronically issued citations; give EOPSS authority to promulgate regulations to set standards for e-citations and associated equipment requirements; and ensure that both paper and electronic copies of citations are properly delivered by police departments to the RMV and district courts.

Veterans Service District (204) – Removes the current restriction that prevents two cities from sharing a veterans’ service director. This will provide for greater flexibility in providing for effective and efficient operation of veteran services.

Municipal Debt/Urban Renewal (206-208) – This amendment repeals a duplicative requirement regarding approval of debt issued by cities and towns to support housing and urban renewal projects, as cities and towns are subject to an overall debt limit under G.L. c. 44, § 10, which may be exceeded with approval of MFOB. In addition, the statute still refers to the Emergency Finance Board (EFB) rather than the Municipal Finance Oversight Board (MFOB).

Liquor Licenses (209-20, 238, 240) – These sections permit municipalities, except Boston, to set quotas for liquor licenses issued to facilities (such as restaurants) permitting on-premises drinking (all such licenses to be non-transferable) and to managers of special outdoor events. These sections do not change the statutory quota for facilities (such as liquor stores) not permitting on-premises drinking, though other provisions permitting supplemental licenses beyond the minimum quota and capping the total number of licenses issued to any person or corporation will be repealed. These sections also make clear that the number of licenses authorized under current law will continue, unless changed by a municipality pursuant to the municipal plan permitted under these sections.

Demolition Liens (221) – This section extends the period of time in which a “demolition lien,” imposed on a property for failure to demolish damaged or dilapidated buildings or structures, may last. Specifically, this section permits a lien added to real estate tax property in the next year to extend for the same period of time permitted for the tax lien. If the demolition lien is not added to a tax until later, it expires on October 1 of the third year after filing of the lien (current law specifies October 1 of the next year after filing).

Municipal Procurement 3 (222-25, 227-28) – These sections amend the “vertical” construction procurement statute, c. 149, § 44A, to increase the dollar threshold for contracts requiring less-than-full competitive bidding from \$25K to \$50K. It also makes procurement methods consistent with other construction and municipal procurement statutes by modifying the method for “middle tier” contracts, valued at between \$10-50K, to permit public entities to either give public notification of the contract or use OSD statewide contracts or other “blanket” contracts to solicit a minimum of three bids. These sections increase the dollar thresholds for contracts requiring competitive bidding (from \$100K to \$150K for first tier) and for triggering the requirement to submit “sub-bids” and “sub-trade” bids.

Unemployment Insurance (230-31) – These sections extend existing exemptions from unemployment insurance benefits—which are applicable to school employees absent during

sabbaticals and school vacations with a “reasonable assurance” of returning to work—to employees who provide services to or on behalf of schools, but are paid by municipalities. These sections also reduce the amount of unemployment insurance benefits to 65% for employees receiving government pensions.

Double Poles (232) – This section allows cities and towns to enforce the statutory prohibition on keeping double poles up after ninety days, after passing a local ordinance authorizing them to do so. Penalties authorized to be imposed are limited to up to \$1,000 per occurrence.

Registers of Probate (233) – Requires registrars of probate to provide assessors with copies of petitions upon request. Assessors are charged with knowledge of records of registry of deeds and probate regarding ownership of real estate, but only registrars of deeds are required to provide them with information on transactions relating to title of real estate within their municipality. This will allow assessors to access names of deceased so they can check against their records and set up a mechanism to track and review later for disposition of property.

Small Claims Actions (234, 235) – Amends the jurisdiction of small claims court to hear all cases to collect locally assessed personal property taxes regardless of amount. This would provide tax collectors with the ability to make more effective use of lawsuits as a remedy to collect delinquent property taxes where there is personal liability only, i.e., no lien such as for personal property taxes.

Federal Public Work Borrowing (236, 237) – Eliminates the requirement that the Governor approve local borrowing for federally funded public works projects and substitutes the municipal finance oversight board

Civil Service Exemptions (241) – This section permits municipalities to exempt positions from civil service rules by vote of the governing body or executive, rather than through special legislation as is currently required to obtain an exemption from c. 31.