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SECTION 1. Notwithstanding section 5C of chapter 59 of the General Laws or any other general or special law to the contrary, with respect to each parcel of real property classified as Class One, residential, in the city of Cambridge as certified by the commissioner of revenue to be assessing all local property at its full and fair cash valuation, and at the option of the city manager, with approval of the city council, there shall be an exemption equal to not more than 30 per cent of the average assessed value of all Class One, residential, parcels within the city of Cambridge. This exemption shall be applied only to the principal residence of the taxpayer as used by the taxpayer for income tax purposes. This exemption shall be in addition to any exemptions allowable under section 5 of said chapter 59; but in no instance shall the taxable valuation of such property, after all applicable exemptions, be reduced to below 10 per cent of its full fair cash valuation, except through the applicability of section 8A of chapter 58 of the General Laws and clause Eighteenth of said section 5 of said chapter 59. Where, under said section 5, the exemption is based upon an amount of tax rather than on valuation, the reduction of taxable valuation for the purposes of the preceding sentence shall be computed by dividing the said amount of tax by the residential class tax rate of the city of Cambridge and multiplying the result by \$1,000. For the purposes of this paragraph, "parcel" shall mean a unit of real property as defined by the assessors in accordance with the deed for such property and shall include a condominium unit.

SECTION 2. A taxpayer aggrieved by the failure to receive such residential exemption may apply for such residential exemption to the assessors in writing on a form approved by the board of assessors within 3 months after the date on which the bill or notice of assessment was sent.

A timely application filed under this act shall, for the purposes of this act, be treated as a timely filed application under section 59 of chapter 59 of the General Laws.

SECTION 3. This act shall take effect upon its passage.

This bill was returned by the Governor to the House of Representatives, the branch in which it originated, with his objections thereto, was passed by the House on October 8, 2003, and in concurrence by the Senate on October 8, 2003, the objections of the Governor notwithstanding, in the manner prescribed by the Constitution, and therefore has the force of law.

Chapter 91. AN ACT CONCERNING THE CONVEYANCE OF CERTAIN PARK LAND IN THE TOWN OF YARMOUTH.

Be it enacted, etc., as follows:

SECTION 1. Notwithstanding section 16 of chapter 30B of the General Laws, or any other general or special law to the contrary, the town of Yarmouth may exchange equal amounts of land at Wilbur Park, off Highbank Road, South Yarmouth, with an abutter as shown on a plan entitled "Plan of Land in South Yarmouth for the Town of Yarmouth, Scale:

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1"=21, December 11, 2000, Town of Yarmouth Engineering Department". The terms and conditions of such land exchange shall be determined by the board of selectmen of the town of Yarmouth.

SECTION 2. This act shall take effect upon its passage.

Approved October 16, 2003.

Chapter 92. AN ACT ESTABLISHING A SEWER SYSTEM CAPITAL IMPROVEMENT FUND IN THE TOWN OF CHELMSFORD.

Be it enacted, etc., as follows:

SECTION 1. Notwithstanding any general or special law, rule or regulation to the contrary, the town of Chelmsford may establish a special account to be known as the town of Chelmsford Sewer System Capital Improvement Fund. The purpose of the fund is to provide the revenue for the increase of capacity of the system to treat wastewater by purchasing of additional treatment plant capacity within the sewer system servicing the town of Chelmsford, the funding of engineering, construction and rehabilitation of sewerage treatment works, pumping stations, and facilities serving the town of Chelmsford, and to provide revenues to do all things necessary to correct, remedy, repair, prevent and prohibit any and all forms of infiltration or inflow from groundwater and other sources of leakage into pipes, facilities and system. The special account shall be maintained by the treasurer of the town of Chelmsford in a banking institution doing business in the commonwealth and expenditures from the special account shall be made subject to appropriation initiated by the sewer commission and approved by a majority vote of the town meeting.

SECTION 2. Payments to such account shall be made by applicants for connection to the sewer system of the town who are constructing or erecting new buildings or developing land for industrial, commercial and residential uses. The method and amount of such payments from such private sources shall be as determined by a schedule of fees to be set by the sewer commission. The schedule shall provide for the method of determining the amount of each payment from such applicants based upon their anticipated water and sewer use as provided in section 3.

SECTION 3. The sewer commissioner shall assess a sewer improvement fee for all connections to the town sewer system which will generate a wastewater flow rate in excess of the flow rate contemplated for the relevant property as determined by the sewer commission based on the 1995 facilities plan. The sewer improvement fee assessed shall equal the estimated cost of constructing, reconstructing, reducing infiltration or inflow or purchasing additional capacity at the wastewater treatment plant serving the Chelmsford sewer system or any other source, to handle an incremental amount of wastewater equal to the excess flow to be generated by the increase in use of the property.