

ACTS, 1984. - Chaps. 53, 54.

ment purchase of energy conservation equipment, including but not limited to boilers, furnaces, hot water and space heating equipment, for a period up to ten years, by a majority vote as defined in section one of chapter forty-four, and such leasing, leasing with the option to purchase or installment purchase, shall not be subject to debt limits, or for the purchase of energy management services for a period up to ten years. For the purpose of this clause energy management services shall include but not be limited to, energy audits, energy conservation measures, and energy conservation projects as defined by section three of chapter twenty-five A, as well as building maintenance and financing services designed to decrease the cost of energy in operating said building or buildings.

Approved June 7, 1984.

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Chap. 53. AN ACT FURTHER REGULATING THE ASSESSMENT OF CERTAIN REAL OR PERSONAL PROPERTY.

Be it enacted, etc., as follows:

SECTION 1. Section 75 of chapter 59 of the General Laws is hereby amended by striking out the first sentence, as most recently amended by section 1 of chapter 166 of the acts of 1977, and inserting in place thereof the following sentence:- If any portion of the real or personal estate of a person, to an amount not less than one hundred dollars and liable to taxation, has been omitted from the annual assessment of taxes, the assessors shall at such time as the commissioner may in writing approve, assess such person for such estate; provided, however, that in no event may such assessment be made later than June twentieth of the taxable year or ninety days after the date on which the tax bills are mailed, whichever is later.

SECTION 2. The provisions of this act shall apply to taxes levied for the fiscal year ending June thirtieth, nineteen hundred and eighty-four and subsequent fiscal years.

Approved June 7, 1984.

EMERGENCY LETTER - July 3, 1984 @ 4:25 P.M.

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Chap. 54. AN ACT FURTHER REGULATING THE EFFECT OF COMMONWEALTH TAX LIENS ON REGISTERED LAND.