

HOUSE No. 193

Accompanying the special report of the Department of Corporations and Taxation (House, No. 192) as Appendix A. [Municipal Finance. Dec. 15, 1927.]

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Twenty-Eight.

An Act relative to the Purposes for which Cities and Towns may borrow within the Debt Limit.

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

1 Chapter forty-four of the General Laws is hereby
2 amended by striking out section seven and inserting in
3 place thereof the following:—

4 *Section 7.* Cities, and also towns of an assessed
5 valuation of twenty million dollars or more, may incur
6 debt, within the limit of indebtedness prescribed by
7 section ten, for the purposes enumerated and payable
8 within the periods specified in section seven A, and
9 towns of an assessed valuation of less than twenty
10 million dollars may incur debt, within the limit of in-
11 debtedness prescribed by section ten, for the purposes
12 enumerated and payable within the periods specified in
13 section seven B; but no loan may be authorized in any

14 year under any one of the first seven items of section
15 seven A, or under any one of the first eleven items of
16 section seven B, unless a sum equal to fifty cents on each
17 thousand dollars of the assessed valuation of the city
18 or town for the preceding year has been appropriated
19 from available revenue funds or voted to be raised by
20 taxation for said purpose in the year when the loan is
21 authorized.

22 *Section 7A.* (1) For the construction of sewers for
23 sanitary and surface drainage purposes and for sewage
24 disposal, thirty years.

25 (2) For acquiring land for public parks or playgrounds
26 or public domain under chapter forty-five, thirty years;
27 but no indebtedness incurred for public domain shall
28 exceed one half of one per cent of the last preceding
29 assessed valuation of the city or town.

30 (3) For acquiring land for any purpose for which a
31 city or town is or hereafter may be authorized to acquire
32 land, not otherwise specifically provided for; for the
33 construction of buildings which cities or towns are or
34 may hereafter be authorized to construct; or for addi-
35 tions to such buildings where such additions increase
36 the floor space of said buildings, including the cost of
37 original equipment and furnishings of said buildings or
38 additions, twenty years.

39 (4) For the construction of bridges of stone or con-
40 crete or of iron superstructure, twenty years.

41 (5) For the original construction of public ways or the
42 extension or widening thereof, including land damages
43 and the cost of pavement and sidewalks laid at the time
44 of said construction, or for the construction of concrete,
45 stone, block or brick pavements, ten years.

46 (6) For the construction of walls or dikes for the
47 protection of highways or property, ten years.

- 48 (7) For the purchase of land for cemetery purposes,
49 ten years.
- 50 (8) For the payment of final judgments rendered after
51 the fixing of the tax rate for the current year, one year.
- 52 *Section 7B.* (1) For the construction of sewers for
53 sanitary and surface drainage purposes and for sewage
54 disposal, thirty years.
- 55 (2) For acquiring land for public parks or playgrounds
56 or public domain under chapter forty-five, thirty years;
57 but no indebtedness incurred for public domain shall
58 exceed one half of one per cent of the last preceding
59 assessed valuation of the city or town.
- 60 (3) For acquiring land for any purpose for which a
61 city or town is or hereafter may be authorized to ac-
62 quire land, not otherwise specifically provided for; for
63 the construction of buildings which cities or towns are
64 or may hereafter be authorized to construct; or for
65 additions to such buildings where such additions increase
66 the floor space of said buildings, including the cost of
67 original equipment and furnishings of said buildings or
68 additions, twenty years.
- 69 (4) For the construction of bridges of stone or con-
70 crete or of iron superstructure, twenty years.
- 71 (5) For the original construction of public ways or the
72 extension or widening thereof, including land damages
73 and the cost of pavement and sidewalks laid at the time
74 of said construction, or for the construction of concrete,
75 stone, block or brick pavements, ten years.
- 76 (6) For macadam pavement or other road material
77 under specifications approved by the division of high-
78 ways, or for the construction of sidewalks of brick, stone
79 or concrete, five years.
- 80 (7) For the construction of walls or dikes for the
81 protection of highways or property, ten years.

82 (8) For the purchase of land for cemetery purposes,
83 ten years.

84 (9) For the cost of additional departmental equip-
85 ment, five years.

86 (10) For connecting dwellings or other buildings with
87 common sewers, when the cost is to be assessed in whole
88 or in part on the abutting property owners, five years.

89 (11) For the payment of final judgments rendered
90 after the fixing of the tax rate for the current year, one
91 year.