



The Torrens System in the United States

and

*Observations on Subsequent
Proceedings in the Land Court*

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Research on the Torrens System in the United States

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I. Introduction & Scope of this Research Paper

From 1896 to 1917, twenty-one states in the United States attempted to implement a system of land registration referred to as the Torrens system¹. Real estate that is recorded using this system is also called registered land or Torrens property. The majority of these states have since repealed their Torrens system legislation. Most cite cumbersome administrative processes, lack of use, and complaints of confusion by officials.² Today, only six states still have the Torrens system: Massachusetts, Hawaii, Georgia, Minnesota, Ohio, and North Carolina. Out of these six states, the Torrens system is only actively used in Massachusetts, Hawaii, and Minnesota. While the Torrens system proved to be beneficial in its earlier years of implementation, this system failed to stay relevant. The increased delays and expense this system adds to any real estate transaction can no longer be justified. Title searches have become easier to perform with the digitization of records. Title insurance underwriters are reliable and flexible in delivering reasonably secure title, outweighing the benefits of the Torrens system.³ The advantage of title insurance in Massachusetts beginning in the 1970s became a *de facto* privatization of registered land.

Brief History & Basic Explanation on the Torrens System

The Torrens system is named after Sir Robert Torrens, who is credited for the creation of this alternative land title recording method. Torrens was a Collector of Customs in South Australia back in 1840, where he became familiar with the recordkeeping system of ship registries, which traced the

¹ BLAIR C. SHICK & IRVING H. PLOTKIN, *Torrens in the United States: A Legal and Economic History and Analysis of American Land-Registration Systems*, 18 (Lexington Books, 1978). The twenty-one states are Illinois (1895), Ohio (1896), California (1897), Massachusetts (1898), Oregon (1901), Minnesota (1901), Colorado (1903), Hawaii (1903), Washington (1907), New York (1908), North Carolina (1913), Mississippi (1914), Nebraska (1915), South Carolina (1916), Virginia (1916), Georgia (1917), North Dakota (1917), South Dakota (1917), Tennessee (1917), Utah (1917), and Pennsylvania. Pennsylvania is accounted in this list of twenty-one states, because it adopted a constitutional amendment authorizing land registration in 1915, but never succeeded in enacting the required legislation. See Exhibit 1 in the Appendix for a full state-by-state summary on the legislative history for these states and other key facts.

² Frederick B. McCall, *The Torrens System – After Thirty-Five Years*, 10 N.C. L. REV. 329, 348 (1932).

³ John V. Orth, *Torrens Title in North Carolina- Maybe a Hundred Years is Long Enough*, 39 CAMPBELL L. REV. 271, 286 (2017).

ownership of sailing vessels through certificates.⁴ In 1857, Torrens was elected to the Parliament of South Australia. In 1858, he introduced the first registration act which was designed as an approach to the establishment and transfer of land ownership whereby the government certifies the ownership interest.⁵ The Torrens system became an alternative land record system that was later adopted in at least twenty states in the United States. Although these twenty states have enacted different Torrens legislation, the fundamentals of the system are unchanged. Below is a description of the Torrens system process as it is administered in Massachusetts through Mass. Gen. Laws. ch. 185, Sections 26 et seq., which was enacted through the Massachusetts Land Registration Act in 1898.⁶ Under the Massachusetts Land Registration Act, a landowner may either file a complaint for registration of title pursuant to Section 26, or file a complaint for confirmation of title without registration pursuant to Sections 26A and 56A. Both registration and confirmation are proceedings that seek the Court's adjudication of the plaintiff's title and of the location of boundaries of the registered or confirmed parcel of land.⁷

Registration Process in Massachusetts: Complaints for Registration of Title

Under the Torrens system, a landowner may file a complaint with the Court to have his land made part of the registration system. In his registration petition, the plaintiff must describe the land he seeks to register, state his name in full and address, and the names and addresses of the adjoining owners and occupants, if known; and if not known, state that a search has been made to find them.⁸ The plaintiff must state whether or not he claims any and what land within the limits of the way, and whether he desires to have the line of way determined through this petition.⁹ Any estates, interests, existing recorded mortgages, or liens outstanding in the land must be set forth in the complaint.¹⁰ The Court then refers the complaint

⁴ Shick, *supra* note 1, at 17.

⁵ *Id.* at 11.

⁶ 1898 Mass. Acts. 562.

⁷ [Land Court 2006 Manual of Instructions for the Survey of Lands and Preparation of Plans \(page 3\)](#)

⁸ MASS. GEN. LAWS ANN. ch. 185, § 28 (West 2022).

⁹ MASS. GEN. LAWS ANN. ch. 185, § 29 (West 2022).

¹⁰ MASS. GEN. LAWS ANN. ch. 185, § 30 (West 2022).

to an official examiner of titles who investigates the status of the title and reports to the court with certificate of his opinion of the title.¹¹ All persons who appear to have an interest in the land are made parties to the proceedings, and, such persons must be adequately served with notice.¹² Newspaper notice of the pending proceeding must be published in the district where any part of the land lies.¹³ This allows all parties with potentially competing interests in the land to be notified of the pendency of the proceeding.¹⁴

Any person claiming an interest must file an answer on or before the return day of the notice, stating all their objections to the complaint and their interest in the land.¹⁵ Once an answer is filed, the case is set down for hearing on the motion of either party.¹⁶ The court may choose to refer the case to an examiner, as master, to hear the parties and their evidence, and submit a report to the court.¹⁷

If the court finds against the plaintiff, a judgment shall be entered dismissing the complaint, either with or without prejudice. If the registration proceeding is dismissed with prejudice, the registration statute precludes relitigating issues of fact that were actually tried and determined in the registration proceeding.¹⁸ If dismissed without prejudice, the failed attempt at registration will not bar a subsequent attempt at registration or any other method to determine or declare title.¹⁹ The plaintiff may file a motion to withdraw his complaint at any time before the final judgment.²⁰ However, the court may still require the plaintiff to stipulate that he shall be bound by the result of any issue of fact which has been tried and determined, and

¹¹ MASS. GEN. LAWS ANN. ch. 185, § 37 (West 2022).

¹² MASS. GEN. LAWS ANN. ch. 185, § 39 (West 2022).

¹³ MASS. GEN. LAWS ANN. ch. 185, § 38 (West 2022).

¹⁴ *Gifford v. Otis*, 70 Mass. App. Ct. 211, 215 (2007).

¹⁵ MASS. GEN. LAWS ANN. ch. 185, § 41 (West 2002).

¹⁶ MASS. GEN. LAWS ANN. ch. 185, § 43 (West 2002).

¹⁷ *Id.*

¹⁸ *Paull v. Kelly*, 62 Mass. App. Ct. 673, 678 (2004) (“[General Laws c. 185, § 44](#), makes clear that an unsuccessful registration proceeding can have two possible effects—one that is preclusive and one that is not. If the judge dismisses the action without prejudice, the failed attempt at registration has no preclusive effect and will not bar either a subsequent attempt at registration or any other method to determine or declare title. If the judge dismisses the action with prejudice, the statute precludes relitigating issues of fact that were “actually tried and determined” in the registration proceeding.”).

¹⁹ *Id.*

²⁰ MASS. GEN. LAWS ANN. ch. 185, § 44 (West 2002).

such stipulation shall bind the parties, their privies and the land itself.²¹ If the court finds in favor of the plaintiff, judgment confirming title is entered²², and the recorder in turn sends a certified copy of the judgment to the registry of deeds in the appropriate county where the final certificate of title is issued.²³

In the absence of any objections, and upon the examiner's approval of the title, the court may at once order a general default to be recorded, enter a decree for its registration and direct the Land Court Recorder to issue a certificate of title to the plaintiff.²⁴ After noting the disposition of the complaint, the Recorder sends a memorandum to the register of deeds for the proper district. The register then enters the certificate on the records which lists any outstanding interests, trusts, or incumbrances recognized by the decree of court to exist in other persons.²⁵ A duplicate of this certificate is issued to the owner, although it is assumed that the owner consents to the register of deeds for the district where the land lies for keeping this certified copy.²⁶ The owner's duplicate certificate of title was abolished by Chapter 481 of the Acts of 1996. The title to the registered land cannot be acquired by prescription or adverse possession.²⁷ Nor can a right of way by necessity be implied under a conveyance of registered land.²⁸ However, to indemnify against losses for those persons who might have an interest in the land and who inadvertently have not been made parties to the registration proceedings, the statute requires each plaintiff for registration to deposit with the court official a small percentage of the assessed valuation of the land known as the assurance fund.²⁹ During registration, there are also strict survey and plan requirements. Once the title to

²¹ *Id.*

²² MASS. GEN. LAWS ANN. ch. 185, § 45 (West 2002).

²³ *Gifford*, 70 Mass. App. Ct. at 216 (describing the fourth stage of the four-part land registration process, pointing to MASS. GEN. LAWS ch. 185, §§ 46, 48).

²⁴ MASS. GEN. LAWS ANN. ch. 185, § 42 (West 2022).

²⁵ MASS. GEN. LAWS ANN. ch. 185, § 36 (West 2022).

²⁶ MASS. GEN. LAWS ANN. ch. 185, § 48 (West 2022).

²⁷ MASS. GEN. LAWS ANN. ch. 185, § 53 (West 2022).

²⁸ *Id.*

²⁹ MASS. GEN. LAWS ANN. ch. 185, § 99 (West 2022).

a tract of land has been registered, all subsequent transactions affecting the title must be carried out according to statutory requirements.³⁰

Complaints for Confirmation of Title Without Registration in Massachusetts

A landowner may also choose to file a complaint for confirmation of title without registration, allowing the title to remain on the unregistered (recorded) land side of the registry. Pursuant to Mass. Gen. Laws ch. 185 §§ 26A and 56A, a landowner may file a complaint for confirmation of title without registration to obtain a title approved by the Land Court, free from all encumbrances except for those statutory encumbrances specified in Mass. Gen. Laws ch. 185, § 46 (e.g. liens in favor of the United States or the commonwealth for unpaid taxes, taxes within three years after they have been committed to the collector), but without the issuance of a certificate of title. While confirmation of title provides the plaintiff with a judgment of the court that title is in the plaintiff's name as of a certain date, unlike registered land, such title remains subject to adverse possession and prescriptive use.³¹ In addition, the landowner is not entitled to the protection of the assurance fund, as described in Mass. Gen. Laws ch. 185, §§ 99-107. However, because the title to the land is not registered, the provisions of Mass. Gen. Laws ch. 185, §§ 51 and 65, relating to the subdivision of registered land, do not apply.³²

Scope of this Research Paper

The first part of this paper provides an overview on the use of the Torrens system in the United States, focusing on the states that have repealed their Torrens Acts, and how those states allow registered land owners to withdraw their land from the Torrens system. The second part of this paper focuses on the use of the Torrens system in Massachusetts, including an independent in-depth study on the timeframe for

³⁰ MASS. GEN. LAWS ch. 185, § 52 (voluntary withdrawals), § 97 (complaint for certificate after death), and § 70 (foreclosure) for examples of subsequent petitions that need to be filed with the Land Court for matters after the initial registration petition.

³¹ MASS. GEN. LAWS ANN. ch. 185, § 53 (West 2022).

³² HON. GORDON H. PIPER, LAUREN E. REZNICK & DIANE C. TILLOTSON, Real Estate Title Practice in Massachusetts, § 14.2.3. Registration Versus Confirmation (Mass. Cont. Legal Educ., Inc. 4th ed. 2022).

both the registration and subsequent proceedings, with particular emphasis on the voluntary withdrawal petitions filed under Mass. Gen. Laws ch. 185, § 52. The third part of this paper is a latest report on the status of the Massachusetts Land Assurance Fund under Mass. Gen. Laws ch. 185, §§ 99-108. Finally, the last part of this paper offers key recommendations for legislative change in Massachusetts. The Commonwealth should consider repealing the Torrens system or exploring Minnesota's possessory certificate of title system to strengthen its land registration system. Massachusetts should examine the deregistration process that Hawaii uses to allow land owners to proceed with voluntary withdrawals in a more efficient way without requiring a land court decree.

II. Use of the Torrens System in the United States

Hawaii

Hawaii adopted the Torrens system in 1903, in response to issues that stemmed from confusion with native-property law concepts.³³ The Hawaiian legislature copied Massachusetts's system, and established a statewide system operated by a central land court.³⁴ Initially it was mandatory for all land owned by corporations to be registered with the Torrens system. This attracted the interest of large property investors. In particular, some banks requiring registration of all loans involving property without clear Western-derived title. Though the portion of the statute mandating registration was abolished in 1907, much of the land in Hawaii had already been registered.³⁵ It is estimated that 25 percent of the land in Honolulu is registered, and up to 50 percent of land on the less populated, smaller islands. However, there is little data to suggest that there are new registrations in Hawaii; to the contrary, it is evident that most land was registered decades ago.³⁶

³³ Shick, *supra* note 1, at 150. See also Damien P. Horigan, *Some Aspects of Law in Hawaii*, 5 J. So. Pac. L. 1 (2001) (available at http://www.pacii.org/journals/fJSPL/vol05/1.shtml#fn* (last viewed 2/19/09) (describing unique intricacies of Hawaiian real property law).

³⁴ Shick, *supra*, at 150.

³⁵ *Id.*

³⁶ *Id.*

In 1987, as requested by the Legislature through House Resolution No. 47, H.D.2, the Legislative Reference Bureau and the Attorney General were asked to determine (1) whether there was a reason for maintaining two separate system for holding and recording land titles, and (2) whether consolidating the two systems would result in financial savings. In short, they concluded that there was no reason not to keep the Torrens system, although the regular recording system offered more cost savings to landowners. The general consensus was that having two separate systems worked well and provided a choice to landowners.³⁷ Back in 1987 at least, the dissatisfaction with the Torrens system was not with the law or the system itself, but with the process due to the two-year backlog in the Bureau of Conveyances. Back in 1987, Hawaii's recovery fund was estimated to have been depleted to about \$5,000. Some of the interviewees felt that a fully staffed and computerized program in the Bureau of Conveyances would reduce the turnaround time for recording land court documents. Through this study, the Hawaiian legislature was given three recommendations. The first was to repeal the recording system and make the Torrens system the only and mandatory method for land registration. The second recommendation was to repeal chapter 501 so that only the regular recording system would prevail, although the Attorney General saw no legal reason for abolishing this system. The third recommendation was to retain both systems, while providing more budgetary support to the Bureau of Conveyances, permitting proper functioning of the land court registration branch.³⁸ The Hawaii Legislature did not act upon the first two recommendations, and instead, continued to maintain the two systems.

Most Recent Legislative Changes Relating to the Deregistration Process (2009-2021)

Unfortunately, complaints continued regarding the mismanagement of the Bureau of Conveyances and the Land Court in Hawaii. In 2006, the *Pacific Business News* reported that there was a growing backlog in the processing of property titles and land transactions at the Bureau of Conveyances. This was

³⁷ Jean Kadooka Mardfin, *Two Land Recording Systems*, Report No. 7, 1987, at 50 (December 1987).

³⁸ *Id.* at 52.

also reported by the Office of the Auditor on Report No. 06-04 which found that the Land Court was facing significant challenges in managing its staff resources and meeting customer service requirements, resulting in a significant backlog in the processing of documents and the opening of mail.³⁹ Property owners were waiting up to eighteen months for documents affirming their ownership in real property.⁴⁰ A joint legislative investigative committee was established pursuant to Senate Concurrent Resolution No. 226 during the Hawaii's regular session of 2007. This committee identified shortcomings to the Hawaii bureau of conveyances' operational mismanagement, and made six recommendations to the Hawaiian Legislature. Concluding that the dual system of recordation had placed significant strains on the Bureau of Conveyances, the Committee recommended that the Legislative Reference Bureau perform an in-depth review of the feasibility of combining the Land Court and Regular Systems of recordation into a single unified system.⁴¹

Following the investigation from the joint legislative investigative committee, the Hawaiian Legislature adopted a "Part II. Deregistration" section to its Land Court Registration Chapter 501 in 2009.⁴² The purpose of this act was to ease the backlog in bureau of conveyances and land court recording and registration by: "(1) Transferring fee simple time share interest from the land court system (Torrens) to the regular system; (2) Allowing an owner of a fee interest in land registered in the land court system to transfer the interest to the regular system; (3) Allowing electronic recording of instruments in the land court and regular system; and (4) Establishing a pilot program to implement electronic recording of fee simple time share interests."⁴³ Although the Part II Deregistration sections of Chapter 501 have been subject to later amendments over the years, the key provision that "[n]o order of court shall be required

³⁹ Senate Majority Research Office, *The Joint Senate-House Investigative Committee on the Bureau of Conveyances*, at 4 (Apr. 2008).

⁴⁰ *Id.*

⁴¹ *Id.* at 52.

⁴² 2009 Haw. Sess. Laws, Act 120 (formerly known as SB 1352).

⁴³ *Id.*

prior to or in connection with the performance of any of the foregoing [deregistration] actions” has remained the same.⁴⁴

Deregistration was permitted for transferring fee simple time share interest from the Torrens system to the regular system effective July 1, 2011.⁴⁵ Hawaii then extended deregistration for all registered land effective June 14, 2013.⁴⁶ In both Chapters § 501.261 and Haw. Rev. Stat. § 501.261.5, landowners may withdraw their registered land from the registration system through the registrars, as opposed to filing a complaint with the Hawaiian land court. The statute was last amended in 2021 to add a map and description prepared by a licensed professional surveyor to be added to the written request for deregistration. As noted in 2021, an unanticipated consequence of Act 120 passed in 2009 and Act 119 passed in 2013 was that there was no clear requirements or standards for the mapping and describing of designated lands. The land court system was designed to only process single, consecutive ownership interest and not multiple simultaneous interests in a single parcel of land. As such, Hawaii passed HB 244 in 2021 to clarify the data requirements for land recordation by the bureau of conveyances, on land other than fee simple time share interests deregistered by the land court, to include a plan of the parcel or parcels sought to be deregistered that includes a map and description prepared by a licensed professional surveyor.⁴⁷

⁴⁴ HAW. REV. STAT. § 501-265.5(f) (2022).

⁴⁵ 2009 Haw. Sess. Laws, Act 120.

⁴⁶ HAW. REV. STAT. § 501-261.5 (2022).

⁴⁷ 2021 Haw. Sess. Laws, Act 244, § 1, effective July 1, 2021.

Minnesota

Minnesota, which adopted Torrens legislation in 1901, is one of the few states that actively uses the Torrens system.⁴⁸ Minnesota has the most registered land in the nation.⁴⁹ More than 42 percent of the tax parcels in Hennepin County are registered.⁵⁰ Historically, many mining companies in northern Minnesota insisted on having their land registered to conclusively establish their title before commencing extraction.⁵¹

Certificate of Possessory Title System in Minnesota. Unlike Hawaii and Massachusetts, Minnesota has no central land court to adjudicate land registration matters. However, Minnesota is the only state that adopted a system of possessory title to accompany its Torrens system, despite opposition from local title insurance companies.⁵² This addition to the Torrens system has been attributed to be one of the most important reasons for the success of Minnesota's registered property system.⁵³ Minnesota Statutes Chapter 508A provides a voluntary procedure for registration of certain possessory estates in land with certainty, at reasonable cost and speed, and without the necessity for the initial adjudication required by Chapter 508.⁵⁴ This non-judicial procedure is allowed for uncontested title, and results in a Certificate of Possessory Title (commonly referred as "CPT"). After five years from the issuance of the CPT, the registrar of titles, upon the filing of any instrument transferring title, shall issue a certificate of title and cancel the CPT.⁵⁵ CPTs are available in those counties in which the county board has passed a resolution

⁴⁸ 1901 Minn. Laws 348. *See also Possessory Title Registration: An Improvement of the Torrens System*, 11 WM MITCHELL LAW REV. 825, 834, note 76 (1985) ("The statute was changed in 1905 when the legislature made a general revision of various public statutes. Act of Apr. 19, 1905, ch. 305, 1905 Minn. Laws 454. The legislature originally limited the statute's use to counties having over 75,000 inhabitants. As a result, rural counties could not use title registration. See *id.* § 1. The limitation was repealed in 1909, thereby enabling all counties to utilize title registration. Act of Apr. 14, 1909, ch. 183, § 1, 1909 Minn. Laws 205.").

⁴⁹ Kimball Foster, *Certificates of Possessory Title: A Sensible Addition to Minnesota's Successful Torrens System*, 40 WM. MITCHELL LAW REV. 112, 112 (2013).

⁵⁰ *Id.* at 112-13.

⁵¹ *Id.* at 121.

⁵² *Id.* at 125.

⁵³ *Id.* at 113-14.

⁵⁴ MINN. STAT. ANN. § 508A.01, Subd. 2 (West 2022).

⁵⁵ *Id.*

authorizing them.⁵⁶ As of 2017, sixteen of Minnesota's eighty-seven counties allow CPT registrations: Anoka, Carver, Cass, Crow Wing, Hennepin, Hubbard, Isanti, Itasca, Mille Lacs, Pope, Ramsey, Scott, Sherburne, Swift, Todd, and Wabasha.⁵⁷

Increased Authority to Title Examiners and Registrars with the Torrens system. As opposed to Massachusetts, Minnesota has also expanded the administrative authority of their appointed title examiners and registrars, making the Torrens system easier and less costly.⁵⁸ Initially, Minnesota's Torrens statute required judicial action for many matters that arose after registration, such as probate transfers after the registered owner's death, termination of a spouse's interest in a marriage dissolution, the addition of vacated streets adjoining a parcel of registered land, and the issuance of new certificates of title following foreclosure of real estate tax liens and mortgage foreclosures by action.⁵⁹ However, especially since 1992, the Minnesota legislature has empowered the title examiners to investigate such occurrences and determine their legal sufficiency.⁶⁰ At the request of a registered owner, the examiner of titles by a written directive may order upon the submission of evidence satisfactory to the examiner, the correction of the name or designation of a party who is a registered owner or who has an interest registered on a certificate of title, without needing to go to court.⁶¹ The examiner of title may also issue directives for the following actions: (1) the transfer of the certificate to the purchaser of tax title (if 10 years have passed since the filing of Auditor's Certificate of Forfeiture, sale or State Assignment Certification)⁶²; (2) After the vacation of a street or alley - to add the accruing portion to the certificate⁶³; (3) Condo documents – CIC's type condos⁶⁴;

⁵⁶ MINN. STAT. ANN. § 508A.01, Subd. 1 (West 2022).

⁵⁷ MATTHEW J. FOLI, *The Torrens System of Land Registrations from A to Z*, 7 (MINN. CONTINUING LEGAL EDUC. Aug. 2016).

⁵⁸ Foster, *supra* note 37, at 118.

⁵⁹ *Id.* at 117.

⁶⁰ *Id.*

⁶¹ MINN. STAT. ANN. § 508.71, Subd. 3 (West 2022).

⁶² MINN. STAT. ANN. § 508.67, Subd. 2 (West 2022).

⁶³ MINN. STAT. ANN. § 508.73, Subd. 2 (West 2022).

⁶⁴ MINN. STAT. ANN. § 508.351 (West 2022).

(4) to drop old documents which have expired by their terms or are prohibited⁶⁵; (5) After mortgage foreclosure by action⁶⁶; (6) where the Divorce Decree or Summary Real Estate Disposition Judgment is being used to transfer title⁶⁷; (7) After eminent domain proceedings⁶⁸; (8) to drop racial restrictions⁶⁹; (9) to drop easements or restrictions which may appear on the Certificate of Title, but do not affect the title shown on the Certificate; and, (10) to drop documents related to the Cancellation of a Contract for Deed where the Notice of Cancellation has been of record for five (5) years⁷⁰.

Subsequent Proceedings in the District Court. Only a few matters arising after registration need to be processed in the district courts. For example, a proceeding subsequent action needs to be filed with the courts after cancellation of contract for deed, if the notice of cancellation has been of record less than five years. A land owner must go to court for the following matters: After mortgage foreclosure by advertisement 508.58, Subd. 1; Tax title less than 10 years old 508.67, Subd. 2; to reform the certificate of title or documents (to remove or add anything not specified under directive statutes); to transfer title to a buyer under a Contract for Deed where the contract is paid off, but no deed forthcoming; to determine or adjust (only if RLS is not available) boundaries 508.671; after Mechanic's Lien or judgment foreclosures; after a named corporation is dissolved and three years have passed or dissolution of any other entity shown as the registered owner; for lost deed or other instrument where only a copy is available; to determine adverse claims; any other change to the court-appointed examiner does not feel comfortable in directing without a Court Hearing.⁷¹

⁶⁵ MINN. STAT. ANN. § 508.71, Subd. 3 (West 2022); *See also* Foster, *supra* note 37, at 118 (“In 1993, the legislature amended Minnesota Statutes section 508.71, granting the examiner authority to issue directives regarding the sufficiency of condominium documents. In 1996, the legislature again amended section 508.71 to authorize the examiner to issue corrective directives. In 1999, the legislature made a major change to Minnesota’s Torrens system with the elimination of the owner’s duplicate certificate of title.”).

⁶⁶ MINN. STAT. ANN. § 508.58, Subd. 2 (West 2022).

⁶⁷ MINN. STAT. ANN. § 508.59 (West 2022).

⁶⁸ MINN. STAT. ANN. § 508.73 (West 2022).

⁶⁹ MINN. STAT. ANN. § 508.71, Subd. 3 (West 2022).

⁷⁰ MINN. STAT. ANN. § 508.58, Subd. 5 (West 2022).

⁷¹ David J Meyers, *Examiners Certification and Directives Guidelines* (Oct. 2018).

Minnesota has the most restrictive voluntary withdrawal statutory provision in the United States. Only registered land owners whose land is located in nonmetropolitan cities may submit a petition to a court to voluntarily withdraw their land from the registration system.⁷² In practice, voluntary withdrawals are rarely filed.⁷³ At some point, there had been an attempt to put all land into the registration system, but these efforts have not come into fruition.⁷⁴

Ohio

Ohio was among the first states to adopt Torrens legislation in 1896.⁷⁵ However, shortly thereafter, the state Supreme Court held the law unconstitutional in *State v. Guilbert*.⁷⁶ In that case, the court determined that the law allowed for a taking without due process of law, permitted taking of private property for nonpublic use without compensation, and conferred judicial powers on ministerial officers.⁷⁷ Perhaps due to these issues, when the state legislature adopted a modified version of Torrens in 1913 to replace the unconstitutional one, it provided for the voluntary removal of one's land from the system.⁷⁸ Despite this provision, there was not any significant registration development in Ohio after the Depression.⁷⁹ Historically, the use of the Torrens system in Ohio has been confined chiefly to new real estate developments in the counties of Cuyahoga (Cleveland), Hamilton (Cincinnati), and Summit

⁷² MINN. STAT. ANN. § 508.124 (West 2022).

⁷³ Telephone Interview with Attorney David J. Meyers, Examiner of Title (Apr. 1, 2022) (Attorney Meyers indicated that to his recollection, he only worked on the filing of one voluntary withdrawal application, but it involved unique circumstances. The application dealt with many units in a building that used to be timeshares. The timeshare units at the time went to default. If building were to be kept under the Torrens system, the clients would have to go through foreclosure proceedings and then continue with a proceeding subsequent to initial registration to get a new certificate of title. It was not economically worth it to spend an additional \$10,000 to keep the property into the Torrens system).

⁷⁴ Email from Attorney Steven Baker, Examiner of Title for the Cass and Hubbard County (Apr. 4, 2022), who is also the Examiner of Titles for the Cass and Hubbard County (“Four or five years ago [2018 or 2017] there was legislation introduced at some level in the state of Minnesota seeking to bring all of the real property within the borders of the state into the Torrens system over a 30-year timeframe. I never saw the particulars of the proposed legislation and assume it never made it out of committee”).

⁷⁵ 92 Ohio Laws 1896, p. 220.

⁷⁶ *State v. Guilbert*, 56 Ohio 575 (1897). (see also *Torrens Law Unconstitutional in Ohio*, NY Times, June 4, 1897) (announcing unconstitutionality of Torrens legislation in Ohio while likening it to Illinois’ Torrens law).

⁷⁷ Robert Ludlow Fowler, *The Real Property Law of the State of New York*, 3rd ed (1909) at 1072.

⁷⁸ Shick, *supra* note 1, at 151; 103 Ohio Laws 1913, p. 914. The voluntary provision is now codified as Ohio Rev. Code Ann. § 5309.68 (West 2022).

⁷⁹ *Id.*

(Akron).⁸⁰ The number of registered parcels has continued to decrease, due to the voluntary withdrawal provisions.⁸¹ However, the relatively few landowners who had registered land have continued to assert their rights despite later legislative amendments bringing an end to the Torrens system on a county-by-county basis.

Effective February 28, 1991, the Ohio General Assembly passed legislation to allow individual counties to decide for themselves whether to abolish the land registration system, based on evidence related to costs, advantages and disadvantages of the use of the Torrens system as laid out in Ohio Rev. Code § 5310.34. On October 17, 1992, Cuyahoga County Board of County Commissioners adopted a resolution of abolition of the Torrens land registration system. At the time, Cuyahoga County had 23,184 registered parcels of land, being 4.7% of their total recorded tracts.⁸² In 1995, the Summit County Council also adopted a resolution to abolish its land registration system.⁸³ However, in *Weyandt v. Davis*, a registered landowner in Summit County challenged this act by suing the state of Ohio and county officials, alleging that these resulting statutes were unconstitutional and that his county's abolishment of land registration was illegal.⁸⁴ On appeal, the court partly held against the landowner, finding that the dismissal of his complaint was an harmless error, seeing as the statutes did not violate the state constitution, and that the statutes were not unconstitutional taking without compensation. See *Weyandt v. Davis*, 112 Ohio App. 3d 717, 723 (1996) (finding that "[t]he change about which plaintiff has complained will not significantly affect her rights in her property. She will continue to own her property and will remain free to use it in the same ways she was able to use it when it was registered land.").⁸⁵

⁸⁰ Shick, *supra*, at 151.

⁸¹ *Id.*

⁸² CUYAHOGA COUNTY FISCAL OFFICER, *Registered Land*, <https://fiscalofficer.cuyahogacounty.us/en-US/Torrens-RegisteredLand.aspx> (last visited on May 19, 2022).

⁸³ *Weyandt v. Davis*, 112 Ohio App. 3d 717, 720 (1996).

⁸⁴ *Id.* at 717.

⁸⁵ *Id.* at 722-23 (noting that the case was still reversed in part because the trial court failed to declare whether, assuming plaintiff's assertion that the required notice was not given is true, Summit County's abolishment of registration was illegal).

Following the repeal of Ohio Rev. Code § 5310.37 in 2013, any registered landowner in a county that had terminated the Torrens system could no longer bring a civil action within two months after the adoption to seek a restraining order based on constitutional grounds, error in the proceedings, or unreasonable action in adopting the resolution.⁸⁶ This led Hamilton county, which was reported to have more registered land than any other county in Ohio, to adopt a resolution to abolish the Torrens system on August 6, 2014.⁸⁷ It was estimate that about 20 percent of all parcels, or about 52,000 in total, were placed under the Torrens system in Hamilton county.⁸⁸ At the time, Hamilton county was also about to update their computer systems, and was advised it would be more expensive to create a separate database for registered properties.⁸⁹ However, this resolution was vehemently challenged by a group of Hamilton county registered landowners in *Engelhart v. Hamilton Cty. Bd. of Commrs.*⁹⁰ In affirming the trial court's decision, the appeals court held that the Hamilton County board's adoption of the resolution was a legislative action, and therefore, no statutory provision allowed for an appeal of the resolution.⁹¹ While the statutory requirements of Ohio Rev. Code §§ 5310.33 - 5310.36 may be indicative of a quasi-judicial proceeding by requiring the board to collect evidence about the costs and benefits of maintaining a land-registration system, hold a public hearing, and provide notice of the public hearing, these statutory requirements do not automatically mandate the conclusion that the board acted in an administrative capacity.⁹² The court was not persuaded by the challenge of the landowners, as it determined that the Hamilton County board did not consider the facts of individual cases, but instead analyzed broad policy

⁸⁶ 2013 Ohio Laws 72, effective January 30, 2014.

⁸⁷ Phone Interview with Attorney Jim Meckstroth, former title examiner in Hamilton County (Nov. 3, 2021); HAMILTON COUNTY RECORDER, *NOTICE Hamilton County, Ohio- Registered Land Abolishment*, https://recordersoffice.hamilton-co.org/registered_land/ (last visited on May 19, 2022).

⁸⁸ Christopher P. Finney, *Finney Law Firm's role in saving Hamilton County Registered Land highlighted in today's Enquirer*, (July 13, 2014) <https://finneylawfirm.com/finney-law-firms-role-in-saving-hamilton-county-registered-land-highlighted-in-todays-enquirer/> (last checked on May 19, 2022).

⁸⁹ Phone Interview with Attorney Jim Meckstroth, former title examiner in Hamilton County (Nov. 3, 2021).

⁹⁰ *Engelhart v. Hamilton Cty. Bd. of Commrs.*, 69 N.E.3d 137 (Ohio App. 1 Dist. 2016).

⁹¹ *Id.* at 140.

⁹² *Id.*

considerations.⁹³ Furthermore, looking at the legislative intent of the repeal of Ohio Rev. Code § 5310.27, the court concluded that the legislature did not intend for a decision of a board of county commissioners abolishing registered land to be appealable.⁹⁴

In Ohio, there have not been any new filed initial registrations for the last twenty years.⁹⁵ Today, as stated in the Cuyahoga County Fiscal Officer's website, out of the 40 counties which had registered land among all 88 Ohio counties, 26 of these 40 counties have chosen to abolish the land registration system in a manner consistent with Ohio Rev. Code §§ 5310.31 et seq.⁹⁶

North Carolina

North Carolina adopted the Torrens system in 1913.⁹⁷ Keeping track of Massachusetts' experience with the Torrens system since its adoption in 1898, North Carolina Chief Justice Walter Clark pushed for the adoption of Torrens in North Carolina, noting the benefits it could have with clearing title.⁹⁸ As Chief Justice Clark predicted, some North Carolinians promptly registered their titles, especially timber companies which held large tracts of forest-covered swamp lands in Eastern North Carolina. Farmers also registered their titles, but some were misled about the benefits of the Torrens system. According to a report gathered by Professor McCall published 1932, "[i]t was thought by a great many intelligent farmers that if their lands were registered under the Torrens System they could take the certificates of title and hypothecate them with the banks for loans."⁹⁹ Most of the registrations in North Carolina were made in the early years after the system was adopted.¹⁰⁰ Since the enactment of the Torrens Act in 1913, it was

⁹³ *Id.* at 143.

⁹⁴ *Id.*

⁹⁵ Phone Interview with Attorney Jim Meckstroth, former title examiner in Hamilton County (Nov. 3, 2021).

⁹⁶ CUYAHOGA COUNTY FISCAL OFFICER, *Registered Land*, <https://fiscalofficer.cuyahogacounty.us/en-US/Torrens-RegisteredLand.aspx> (last visited on May 19, 2022).

⁹⁷ Shick, *supra* note 1, at 151.

⁹⁸ Orth, *supra* note 3, at 276-77.

⁹⁹ McCall, *supra* note 2, at 343 note 49.

¹⁰⁰ Orth, *supra*, at 280 note 64.

reported that only five hundred titles were registered.¹⁰¹ Professor McCall reported that the North Carolina Torrens Law had “hardly been used in the last ten years ... [t]he Torrens law is practically a dead letter.”¹⁰² Some North Carolinians also distrusted the Torrens system or its administration, suspecting that people were securing decrees to title that they were not entitled to, since not all interested parties were duly notified.¹⁰³

In 1931, the North Carolinian Legislature amended its Torrens law to allow for the voluntary withdrawal of registered land from the registration system through the commencement of a judicial proceeding.¹⁰⁴ The landowner must file a petition showing the names of all persons owning an interest in the registered land and of all lien holders, mortgagees, and trustees of record. The petition also included a description of the land. The clerk of the superior court then must issue a citation to all interested and named parties in the petition. Upon the return date of the citation and hearing on the motion, the clerk may enter a decree to remove the land from the Torrens system, and providing that transfer and conveyance of said land may be made thereafter “as other common law conveyances.”¹⁰⁵ This provision allows all landowners with registered land to proceed with this voluntary withdrawal court proceeding. The Torrens Act was also amended to require the register of deeds in the county where land shall have been registered under the Act to cross-index the registration in the general cross-index for deeds in his office.¹⁰⁶ Through this same legislative amendment, the Legislature provided for blank sections (i.e., Sections 43-58 through 43-62) marked as “[r]eserved for future codification purposes.” Since then, no noteworthy legislation on this area has been enacted in North Carolina.

¹⁰¹ *A Survey of Statutory Changes in North Carolina in 1931*, 9 N.C. L. REV. 347, 392 (June 1931).

¹⁰² McCall, *supra* note 2, at 335.

¹⁰³ Orth, *supra* note 3, at 281, note 70.

¹⁰⁴ N.C. GEN. STAT. ANN. § 43-56 (West 2022).

¹⁰⁵ *Id.*

¹⁰⁶ *A Survey of Statutory Changes in North Carolina in 1931*, 9 N.C. L. REV. 347, 392 (June 1931).

Colorado

Colorado adopted the Torrens system in 1903.¹⁰⁷ The statute was originally drafted in response to land abandonment resulting from drought, foreclosures, and tax liens.¹⁰⁸ This increased the need for quick methods for identifying and clearing title. Although this seemed an easy fix for the issues facing the non-mountainous areas of Colorado at the time, less than one percent of that part of the state was ever registered and no new registrations have been reported.¹⁰⁹

The Colorado legislature proceeded to amend its Torrens act to allow for the voluntary withdrawal of land from the registration system.¹¹⁰ To remove the land from the registration system, the owner had to surrender to the registrar the duplicate certificate of ownership, duly endorsed with a signed and acknowledged request for the withdrawal. For the fee of \$5.00, the registrar could certify on the certificate that the real property had been withdrawn from the operation of the Torrens act, and could then cause the certificate with all notations, certifications, memorials, and endorsements thereon to be recorded in the office of the County Clerk and Recorder of the County in which the real estate was located. No court decrees were needed to remove the land from the Torrens title registration system.

Finally, in 2017, the Colorado legislature repealed the Torrens system through Senate Bill 17-140.¹¹¹ Susan Corliss, the Kit Carson County's Clerk and Recorder, and Pam Bacon, the Logan County's Clerk and Recorder and President of the Colorado County Clerks Association in 2017, were the two prominent knowledgeable speakers who testified in support of this bill. As they both reported, only fourteen counties continued to have property under the Torrens registration system. In their experience, the Torrens registration system was more cumbersome for property owners, and title companies had

¹⁰⁷ Shick, *supra* note 1, at 149.

¹⁰⁸ *Id.*

¹⁰⁹ McCall, *supra* note 2, at 334 (estimating that roughly 1000 tracts of land had been registered under the provisions of the Act during the 27 years of the system's existence. It is, in the author's opinion, being used less and less in Colorado as the years go by).

¹¹⁰ COLO. REV. STAT. ANN. § 38-36-136 (West 2022).

¹¹¹ 2017 Colo. Legis. Serv. 212 (West).

already encouraged many property owners to withdraw their land from the Torrens system¹¹². There was no clear opposition to the passage of this repeal Torrens bill. In fact, even months after the bill was introduced, some Senators were still confused about how the Torrens title registration system actually worked.¹¹³

First, the bill closed all new applications to register titles under the Torrens system as of January 1, 2018.¹¹⁴ The bill provided that the registrars could only accept adverse instruments for registration on registered land from January 1, 2018, up to January 1, 2020. Between January 1, 2018, and January 1, 2020, the registrars had to accept conveyance instruments for registration and record them in the office of the county clerk. The registrar was otherwise given up until January 1, 2020 to remove all remaining registered land from registration by recording in the office of the county clerk the certificates of title, with all notations, certifications, memorials, and endorsements thereon, for each parcel of registered land within the county.”¹¹⁵ At least 90 days prior to recording a certificate of title, the registrar was required to mail a notice to each owner with a statement that the Torrens title registration system was being repealed. The bill also made the registrars record the certificates of title at no charge to the concerned landowners.¹¹⁶

Georgia

The Georgia Torrens statute, based on a modified version of the Uniform Land registration Act, provided for the voluntary withdrawal from the registration system since its enactment in 1917.¹¹⁷ According to historians, “the lack of information indicating any current registration activity suggests that most of the land initially registered has been subsequently withdrawn.”¹¹⁸ Initially, the Torrens system

¹¹² Public Hearing on SB 17-140 (Feb. 14, 2017).

¹¹³ Hearing on SB 17-140 (May 9, 2017) (only question about the bill in this session came from Senator Gardner: “what is the Torrens title registration system?” In fact, Senator Sonnenberg himself, when first introducing the Torrens repeal bill, admitted himself that he was not knowledgeable on it and allowed Pam Bacon and Susan Corliss to take the lead (Feb. 14, 2017).

¹¹⁴ COLO REV. STAT. ANN. § 38-36-101(2) (West 2022).

¹¹⁵ COLO REV. STAT. ANN. § 38-36-205 (West 2022).

¹¹⁶ COLO REV. STAT. ANN. § 38-36-206 (West 2022).

¹¹⁷ Shick, *supra* note 1, at 149.

¹¹⁸ *Id.* at 150.

was used almost exclusively in the southeastern part of the state, known for large undeveloped timber lots and swamps, in an effort to deter adverse possession. Use in populated areas of the state is rare.

In 1952, the Legislature amended its Torrens law to provide that land was free from further registration, unless the decree provided otherwise.¹¹⁹ The issue with the 1952 amendment was that land registered before February 15, 1952, was still required to be registered to effectuate any transfer of land; however, land registered after that date did not have to be registered to be transferred. In attempting to resolve this issue and others with its Torrens law, the Georgian Legislature passed HB 210 in 1989. Approved on April 3, 1989, Georgia amended its Torrens law to allow for the voluntary withdrawals of registered land from the registration system.¹²⁰ The Act provided that the last owner registered on the title register, or his “representatives, heirs, or assigns” could transfer land simply by recording the transfer, adding specific language to the transfer instrument itself (i.e., adding “*free from further registration*”). Being free from further registration would not however affect any outstanding lien, exception, encumbrance, trust, or limitation to which the land was subject to, and as shown on the title register. (44-2-144). In this same Act, Georgia repealed section 44-2-139, which declared that “a decree of registration and the entry of a certificate of title” was an agreement running with the land, and that the land must remain registered land thereafter.¹²¹ The Act abolished the restrictions which provided that registered land could not be acquired by prescription or adverse possession, which was one of the main benefits of going through the registration process (formerly in GA. CODE ANN. § 44-2-140).

For all practical purposes, the Torrens registration system in Georgia has been repealed, as registered land is no longer unique in the way it is treated as opposed to recorded land. However, the Torrens system may still be used in Georgia, as it has not been officially repealed. Today, Georgia’s Title

¹¹⁹ GA. CODE ANN. § 44-2-144 (West 2022); 1952 Ga. Laws 164, § 1.

¹²⁰ *Id.*

¹²¹ 1917 Ga. Laws 108, § 64.

Standard Chapter 23.1 recommends that “[w]here the examining attorney finds marketability of title dependent on a land registration proceeding, he must check the proceeding to see that it strictly complies with the Code provisions. If after careful examination, the examining attorney is satisfied that all such requirements have been complied with, such registration may be relied upon as a root or start for the title search.”¹²²

Washington

Enacted in 1907, The Torrens legislation in Washington did not initially allow for voluntary withdrawals. However, the legislature modified the act in 1917, permitting individuals to remove their parcels from the Torrens system. From the reports Professor McCall received with regards to the use of the Torrens system in 1931, the Torrens Act in Washington was never met with much favor and has been rarely used.¹²³ When a study was conducted in 1977 on the use of Torrens in King County, Washington, the results indicated that only one parcel had been registered in the county in the preceding 10 years.¹²⁴

Washington has since repealed its Torrens Act through house bill H.B. 1376 in March 2022. The repeal bill is similar to the Oregon repeal bill, as opposed to opting for a phased approach like Illinois. By December 1, 2022, the Washington county auditor shall send each owner of registered land a written notice informing the owner that the registry system has been discontinued, that the property will cease to be subject to registration on July 1, 2022, and that, for no charge, the owner may withdraw the property from the registration system and cause it to be restored to the recording system. If the real property is not voluntarily withdrawn from the registration system by its owner, it shall cease to be subject to the provisions of the Torrens registration system as of July 1, 2022. On this date, the auditor shall cause the registration volumes and indices to be closed and placed in the permanent deed records. All properties

¹²² [Georgia Title Standards](#)

¹²³ McCall, *supra* note 2, at 334.

¹²⁴ *Id.*

remaining in the registration are automatically withdrawn as of that date, and the auditor is to issue a certificate of withdrawal and record the certificate and other associated instruments. It is expressly provided that the repeal of the Torrens Act does not affect any right accrued or liability incurred under those statutes prior to repeal.

There was a lot of support for H.B. 1376, especially from Washington State Association County Auditors (WSACA).¹²⁵ Only two constituents voiced their opposition to Representative Fey on repealing the Torrens system of land registration in Washington. In their emails to Representative Fey, these constituents expressed concerns.¹²⁶ However, these concerns did not prevent enactment. As reported by some Washington County Auditors at public hearings, the Torrens Act was misleading, as many landowners believed that their properties, if registered, would be taken out of the property tax rolls, which was not the case.¹²⁷ As of March 2022, there were only about 4,000 properties in the registered system. Many title examiners or recorders/county auditors familiar with the Torrens system were also retiring, and the Torrens system in place in Washington proved to be more costly and time consuming to maintain.¹²⁸

Virginia

Virginia adopted the Torrens system in 1916.¹²⁹ The Torrens act in Virginia, which used to be found in Va. Code. Ann. § 55-112, has since been entirely repealed in 2019 through the Senate Bill SB 1080, approved on March 21, 2019. This bill was introduced by Senator John S. Edwards and recommended by the Virginia Code Commission. It does not seem that the repeal of the Torrens Act was the main purpose behind this bill. This bill was purposefully enacted to reorganize the former Title 55 (Property and Conveyances) into Title 55.1, as a way to organize the laws in a more logical manner, and

¹²⁵ Phone Interview with Representative Fey (March 30, 2022).

¹²⁶ *Id.*

¹²⁷ Public hearing on HB 1376 (Feb. 1, 2021) (Marianne Nichols, a county title examiner spoke about the event that transpired where confused landowners thought that their property would be taken out of the tax rolls if their property were registered).

¹²⁸ Phone Interview with Representative Fey (March 30, 2022).

¹²⁹ 1907 Wash. Laws 1907, 693.

remove any obsolete and duplicative provisions.¹³⁰ The only information regarding the use of the Torrens system in this state is the absence of such use. As Professor McCall reported in his country-wide study of the Torrens system, not more than five tracts of land had been registered up to 1927, and that the act was regarded as a dead letter.¹³¹

Oregon

From 2009 memo by Elisa Filman¹³²: Oregon adopted Torrens legislation in 1901. In 1911, the legislature amended the Torrens legislation to allow for the voluntary withdrawal of registered parcels.¹³³ By the 1960s, most parcels had been voluntarily withdrawn. This led to the repeal of the law in its entirety, effective July 1, 1972.¹³⁴

California

California first enacted Torrens legislation in 1897; however, there was little initial use.¹³⁵ The 1906 San Francisco Earthquake provided the catalyst for a reformed version of the statute. In particular, the legislators reacted to the destruction of public records in the disaster by enacting a burnt records act. This statute, known as the McEnerey Act, provided for an expeditious nonregistration judicial procedure for establishing clear title absent an original public record. Later, the state revised the Torrens statute, adding, among other things, a single statewide insurance fund.¹³⁶

Somewhat ironically, Torrens was not that popular in the San Francisco area, despite being an impetus in the revitalization of the legislation. Most of the use of Torrens was limited to four counties in southern California: Los Angeles, San Diego, San Bernadino, and Orange. Notably, Los Angeles claimed

¹³⁰ 2019 Va. Acts 712.

¹³¹ McCall, *supra* note 2, at 336. *See also* Shick, *supra* note 1, at 148 (“The other four states- Nebraska, North Dakota, South Dakota, and Virginia- are not discussed because there are few data available except for the fact of almost nonexistent usage.”).

¹³² Elisa Filman was a law student engaged by REBA to perform preliminary research on the Torrens system in 2009 for the states of Oregon, California, Illinois, and New York.

¹³³ Shick, *supra*, at 151-52.

¹³⁴ *Id.* at 148.

¹³⁵ *Id.*

¹³⁶ *Id.* at 149.

the highest use of the system, with 9,000 parcels registered, although this represented less than one percent of all parcels in the county. The administration of Torrens in California has been described as “poor,” and due to a series of decisions that undermined the reliability of the system, new registrations halted around 1927.¹³⁷ One such case, *Gill v. Frances Investment Co.*,¹³⁸ resulted in a judgment for the landowner totaling \$48,000. This bankrupted the state insurance fund, which was capped at \$40,000.

Faced with insolvency, and no new registrations to replenish the defunct fund, the state legislature authorized the voluntary withdrawal from the registration system in 1949. Withdrawals were popular, prompting a study to determine the efficiency and necessity of Torrens in the state. The review board recommended abolishing use of the Torrens system, which California did by repealing its statute in 1955.¹³⁹

Illinois

Illinois was the first state to enact Torrens legislation, doing so in 1895. When the Great Chicago Fire of 1871 destroyed most of the county records of ownership, the Illinois legislature took the opportunity to reform its traditional registration system, enacting Torrens legislation that mirrored the Australian system. In this way, the Illinois system is similar to California: it is traceable to a singular cause.¹⁴⁰ The initial legislation allowed the registrar to make findings with regard to title status.

Issues With Constitutionality

In *People v. Chase*, a realtor challenged whether this violated the separation of power doctrine in the Illinois constitution. The Supreme Court of Illinois held the legislation was unconstitutional under the Illinois constitution because it gave judicial power to the registrar, an administrative officer.¹⁴¹

¹³⁷ *Id.*

¹³⁸ 19 F.2d 880 (9th Cir. 1927).

¹³⁹ Shick, *supra* note 1, at 149.

¹⁴⁰ *Id.* at 123.

¹⁴¹ *People v. Chase*, 46 N.E. 454, 459 (Ill. 1896).

The legislature reacted to the *Chase* decision by reenacting the Torrens statute in 1897 with modifications consistent with the opinion. The new legislation required judicial approval of title prior to registration by the administrative officer, thus circumventing the issue of bestowing judicial power upon an unqualified administrative officer. Thus, when the constitutionality was challenged a second time in *People v. Simon*, the court rejected the argument.¹⁴² The court reasoned that while the registrar determined whether documents met certain legal requirements, the court held that these duties were largely ministerial in nature.¹⁴³ Therefore, the registrar's duties did not overstep the doctrine of separation of powers in the Illinois constitution.¹⁴⁴ With the approval of the Supreme Court of Illinois, the Torrens system gained footing in Cook County; by 1937, about one-fifth of all land was held in this system.¹⁴⁵

Administrative Difficulties led to the Ultimate Demise of the Torrens System in Illinois

However, the Torrens registration system in Illinois could not last. In 1991, then-Governor Jim Thompson signed House Bill 3386 into Public Act 86-1481, which provided the procedure to abolish the Torrens Registration by 1997.¹⁴⁶ There are many causes for this development, although one historian points to the inability of the system to adapt to both advancements in technology, and to trends in ownership and financing.¹⁴⁷ By the 1950's, many title companies began to computerize most of its title records, while the Torrens registration office did not. When Cook County experienced an influx of condominium development and the number of title certificates multiplied, the registrar's office could not keep up. It is reported that by the 1980's, the Torrens registration office took two or more years to issue

¹⁴² *People v. Simon*, 52 N.E. 910, 915 (Ill. 1898).

¹⁴³ *Id.* at 916.

¹⁴⁴ *Id.*

¹⁴⁵ Turano J. Guerino, *Torrens in Cook County 1897-1997, A Tearless Requiem*, *Title Issues*, 1:3, 1 (1992).

¹⁴⁶ *Id.*

¹⁴⁷ *Id.*

a new certificate. Because of its failure to adapt to technological advances embraced by the industry, the Torrens registration system fell hopelessly behind.

This failure, coupled with trends in the lending industry, including the sale of bundled mortgage loans to Fannie Mae, Freddie Mac, Ginnie Mae, and others resulted in excessive administrative cost. In particular, owners had to purchase duplicative insurance of title. While the Torrens certificate gave the lender assurance only that the borrower was the owner of the land, title insurance was hailed as superior because it provided the same assurance as the Torrens certificate and much more.¹⁴⁸ Thus, as technology and trends in ownership and financing advanced, the Torrens system could not adapt.

Committee Formed to Examine Ailing System

The Cook County Recorder of Deeds and, ex officio, Registrar of Titles reacted to the state of the Torrens registration system in her county by putting together the Blue Ribbon Committee to Reform the Office of Cook County Recorder of Deeds/Torrens Office. The Committee, comprised of lawyers, lenders, realtors, title insurers, was charged with determining what steps were necessary to repair the ailing system. The Committee determined that the best solution was to entirely abolish the Torrens System of Registration in Cook County, making the following finding:

*A cure for the administrative problems within the Torrens Office would require substantial investment by the Cook County Board at a time when many pressing matters of county business are demanding more funds. This cure of the problem with the Torrens Office, however, is only worthwhile if the problems imposed by the secondary market and other market factors can be dealt with. In addition, Torrens transfer fees would have to be raised in order to pay for the operational changes required to bring the Torrens Office into the 21st Century. If this is done, there will be an incentive for owners to deregister unless the secondary market can be convinced to accept the Torrens mortgagee's duplicate certificate of title in lieu of title insurance with its variety of coverage . . . So long as the secondary mortgage market refuses to accept Torrens Certificates without title insurance and dictates the lending terms of most of the money being made available for mortgages in Cook County, the Torrens System in Cook County will provide only very limited benefits in a very limited number of cases to the owners of registered properties. At the same time, the Torrens System will cost all other owners of registered property duplicate fees, and duplicate effort in every transfer.*¹⁴⁹

¹⁴⁸ *Id.* (See also John M. McCormack, TORRENS AND RECORDING: LAND TITLE ASSURANCE IN THE COMPUTER AGE, 18 Wm. Mitch. L. R. 61 (1992) (explaining ramifications of technology on Torrens system)).

¹⁴⁹ *Id.* (quoting the Blue Ribbon Committee to Reform the Office of Cook County Recorder of Deeds/Torrens Office).

The recommendation of the Committee was clear, although it required action by the legislature. When Governor Jim Thompson signed the Torrens Repeal Law in 1992, the act set out the procedure for a gradual withdrawal from reliance on the system.¹⁵⁰

The Torrens Repeal Law, effective January 1, 1992, provides that no additional land can be registered in Cook County.¹⁵¹ The only statutory exception to this is that “adverse instruments,” such as mechanics’ liens, and memoranda of judgment. Thus, when registered land is conveyed, the registrar places into record the “Registrar’s certification of condition of title” removing the property from the Torrens registration system; additionally, the registrar must refuse to register “voluntary instruments.” Section six of the statute provides further that five years later, on or around January 1, 1997, the registrar shall give certification of condition of title to all remaining registered land. Before placing it on record, the registrar must memorialize any instruments or documents associated with it.¹⁵² Accordingly, all registered land became unregistered, and a new chain of title resulted.¹⁵³ The expiration date of the Torrens act was 2014.¹⁵⁴

New York

Like Illinois, New York’s experience with Torrens resulted in the termination of its registration statute. Due to pressures from area real estate developers and brokers, the state of New York adopted Torrens legislation in 1908.¹⁵⁵ As with most other states, this was initially seen as a great accomplishment;

¹⁵⁰ 765 Ill. Laws Act 40, § 1 et seq. (formerly Il. Stat. Ch. 30, § 1201 et seq.)

¹⁵¹ 765 Ill. Laws Act 40, § 3

¹⁵² Sakamoto, Carol Dobis. *Illinois Real Property Service*, § 25:91 (2008).

¹⁵³ 765 Ill. Laws Act 40, § X (see also *Krohn v. Arthur*, 703 N.E.2d 602 (Ill. 1998) (holding timely a 1993 filing of action for recovery of land because twenty-year limitation began running when title to disputed parcel was withdrawn from registration under Torrens Act and transferred to plaintiff in 1992).

¹⁵⁴ 2011 legislation moved the date from 2037 to 2014. The year 2037 was originally set up in light of fears that owners of registered property would be left without the protection provided by the Torrens system. Although the plain language of the act requires that the protections offered under Torrens would be secured after deregistration, the act nonetheless mandates that the county set up an indemnity fund. Because Illinois state law places a forty-year limitation on claims to real estate, the legislature chose exactly forty years from the date of enactment of the statute.

¹⁵⁵ 12 NY Real Property Law § 370 et seq. (see also Shick at 150) (elaborating on origins of New York’s Torrens law).

New York joined the ranks of states with the most progressive approach to title registration.¹⁵⁶ However, by 1938, the claimed benefits of Torrens in the state had yet to materialize, and there was already scholarly discourse on its long-term viability. In particular, Professor Richard Roy Belden Powell of the Columbia University Law School concluded in his book *Registration of the Title to Land in the State of New York*, that no reforms could have improved the system's poor showing in New York.¹⁵⁷ He recommended repealing the law in its entirety. While New York's legislature did not adopt Powell's suggestion, his conclusions affected the use of the system, and the already limited experimentation with the system halted.¹⁵⁸

Powell's recommendation was the result of a broken system, already modified several times by the legislature.¹⁵⁹ In the original 1908 version of the statute, title owners were not permitted to remove their land from the registration system. However, this was modified in the 1910 version of the statute, which introduced the option of voluntary removal to the state. Again, the state legislature modified the act; in 1916, the provision allowing for voluntary removal of land was retracted. In 1931, when the provision seeming once again to allow for voluntary removal was added, there remained confusion as to whether this was the correct interpretation of the law. In *Application of Carns*, Justice Eder of the New York Supreme Court explained the ramifications of these frequent modifications, and interpreted the law to allow for voluntary removal:

Following such repeal in 1916 owners of registered lands met with refusals of loans upon their properties and they also encountered difficulties in the sale and mortgaging of land which were attended with registered title under the Torrens Act; this was traceable to the refusal of title insurance companies to insure the title to such lands and to the refusal of banking institutions and insurance companies to make any mortgage loans unless the land was free of such registered title and the loaning institution in each case required and insisted upon a policy of title insurance from a title insurance company; this condition was notorious and a matter of common knowledge. In this situation the owners of registered lands were left in a predicament; they owned property the

¹⁵⁶ Matthew J. Wheelahan, *Important Decisions in Torrens Title Law*, NY Times, Apr. 12, 1914.

¹⁵⁷ Shick, *supra* note 1, at 19.

¹⁵⁸ *Id.*

¹⁵⁹ 12 NY RPL § 404-a (1931).

*marketability and saleability [sic] of which was greatly impaired since prospective purchasers would not buy unless a title company would insure the title so that the property would be available for mortgage loans by the loaning institutions, and such owners of registered lands were left holding property upon which no mortgage loan could be obtained; thus they derived no practical or commercial benefit from the registration of title under the state Torrens title act but instead suffered a distinct detriment.*¹⁶⁰

In holding for the landowner, the court interpreted section 404-a of New York Real Property Law Article 12 to form legislative intent on allowing landowners to voluntarily remove their property from the system.

Concerns about Torrens remained long after the decision in *Carns*, and Powell's recommendations. Despite the initial high hopes for the system in the state, it never gained the footing expected. As previously discussed, this is due in large part to the administrative overlap the system provides with other statutory land transfer principles. For example, there was use in New York to help show clear title; however, article 15 of NY Real Property Law achieves the same end. Because of this, and other maladies in the application of the law, New York State Senator Owen H. Johnson recommended in 1991 that the system receive a massive review where determination as to the continued practicality of the system would be at issue.¹⁶¹

The result of this evaluation led the state legislature to completely abolish the system, effective January 1, 2000.¹⁶² This allowed for three years of transition. Notably, the termination procedures in New York largely mirror those used in Illinois. First, new registrations were not permitted. Further, the statute explains the continued acceptability of adverse instruments, as opposed to voluntary instruments, which were no longer eligible for registration.

¹⁶⁰ *Application of Carns*, 43 N.Y.S.2d 497, 501 (1943).

¹⁶¹ James Pedowitz (ed), *Real Estate Titles*, § 23: 12 (1998).

¹⁶² 12 NY RPL § 436 (2009).

III. In-depth study on the registration and subsequent proceedings in Massachusetts – Main Observations

Massachusetts adopted the Torrens system in 1898, when the Legislature passed the Land Registration Act.¹⁶³ As of 2014, approximately 15 to 20 percent of Massachusetts land was determined to be registered.¹⁶⁴ In 2000, Mass. Gen. Laws c. 185, Section 52 was amended to allow for the voluntary withdrawal of land from the registration system in limited circumstances.¹⁶⁵ As it stands under the latest 2014 amendment of Section 52, a petition for the voluntary withdrawal of land from the registration system shall only be approved by the Land Court if:

*“(i) the registered land constitutes less than 50 per cent of the total area of a single parcel or of 2 or more contiguous parcels in common ownership;
(ii) the registered land consists of less than 10 per cent of the portion of the land area to which an original certificate of title pertains, the rest of the land area to which such certificate pertains having been conveyed since the original registration;
(iii) the owners of the registered land have submitted the land to the provisions of the condominium statute (G. L. c. 183A) or the Real Estate Time-Share Act (G. L. c. 183B); or
(iv) the Court finds other good cause for withdrawal.”*

Where land being submitted to the condominium statute consists of both registered and recorded land, the registered land may be also be withdrawn pursuant to Mass. Gen. Laws c. 183A, § 16. Finally, registered land acquired by the Commonwealth or any agency, department, board, commission, or authority of the Commonwealth may be withdrawn as of right.¹⁶⁶ From 2014 up to 2021, at least 1,022 voluntary withdrawal petitions have been filed.¹⁶⁷ While there has been very few new registration cases filed over the years, there continues to be many subsequent petitions or post-registration known as S-Petitions filed, including a gradual increase in the number of the voluntary withdrawal petitions filed with the Land Court.

¹⁶³ 1898 Mass. Acts 562.

¹⁶⁴ *Massachusetts Registered Land – A Primer* (July 8, 2014) <https://www.natlawreview.com/article/massachusetts-registered-land-primer> (last visited on May 19, 2022).

¹⁶⁵ 2014 Mass. Acts .2014, 287, § 82, eff. Aug. 13, 2014 .

¹⁶⁶ MASS. GEN. LAWS ANN. ch. 185, § 52 (West 2022).

¹⁶⁷ I independently counted that at least 1,022 voluntary withdrawal petitions were filed under Mass. Gen. Laws ch. 185, § 52 between 2014 and 2021. In 2014, 98 voluntary withdrawal petitions were filed. In 2015, 95 voluntary withdrawal petitions were filed. In 2016, 112 voluntary withdrawal petitions. In 2017, 131 voluntary withdrawal petitions were filed. In 2018, 158 voluntary withdrawal petitions were filed. In 2019, 173 voluntary withdrawal petitions were filed. In 2020, 119 voluntary withdrawal petitions were filed. In 2021, 136 voluntary withdrawal petitions were filed.

REGARDING REGISTRATION CASES

Examining the online trial court docket for the Massachusetts Land Court Department, I checked for all filed “REG” registration proceedings since January 1, 2014. I mechanically searched through the “case type” option, for each month of the year, using the broad filters “all cities”, “all parties,” “REG-registration” type of cases. In conjunction with this mechanical research through the court dockets, I also looked at the statistics published by the mass trial courts from 2014 to 2020 to compare my findings. In short, very few registration petitions have been filed over the last seven to eight years. Not more than 30 cases were filed from 2014 to 2021. Many of these registration petitions, whether they were “confirmation of title without registration” cases filed under section 26A or “registration” cases filed under section 26, have not yet been disposed. For example, the registration petition that was filed on June 13, 2018, was still being processed as of April 7, 2022.¹⁶⁸ In fact, when the petitioner in this case inquired about its status, the Land Court informed the petitioner that his case would not be given priority over other matters for the time being.¹⁶⁹

¹⁶⁸ 18 REG 43507 filed on 6/13/2018 with the Land Court.

¹⁶⁹ *Id.* (See Notice of Docket Entry from Hon. Michael D. Vhay sent to counsel of record by email, docketed on 3/23/2022: “Petitioner has asked about the status of this Registration proceeding. As mentioned in the Court’s April 2021 order in this matter, the next stage of this case requires review by the Land Court’s Title Examination Department. For a number of reasons, many of which having to do with restrictions on use of court facilities during the coronavirus pandemic, the Examination Department has been giving priority only to emergency and urgent requests pertaining to registration cases. The Court does not know when that policy will end. In the meantime, any party who has an emergency or urgent need to have this case advanced may make a motion for advancement. Parties must file such motions by e-mail sent to the Sessions Clerk, with a copy sent by e-mail at the time of filing to all other persons who have appeared in this action. The motion must describe the reasons for the emergency or urgent need, and provide factual support for the motion. (Under current conditions, the fact that this case has been pending since 2018 is not enough, by itself, to demonstrate either an emergency or an urgent need.) The Court will consider the motion in light of the facts and reasons presented in the motion, the Court’s resources, other pending emergency or urgent matters, and the appropriate next steps in the case. SO ORDERED.”).

VOLUNTARY WITHDRAWAL PETITIONS FILED FROM 2014 TO 2021

(See Graphs 2-1, 2-2, and 2-3 in the Appendix)

I similarly looked into the Massachusetts Land Court Department online dockets in addition to the statistics published by the Massachusetts Trial Courts from 2014 to 2021. This time, I specifically gathered data on all "SVW" cases ("Subsequent Voluntary Withdrawal from Registration under G. L. c. 185, Section 52, as Amended" proceedings) to track how long these cases took to be fully adjudicated. Looking through the docket, I also examined under which clause of M. G. L. c. 185, Section 52 these petitions were filed under. I also took notes in a comment section of my Excel spreadsheet next to each of these subsequent proceedings to see if I could observe any noteworthy trends over the years. The graphs that are in Exhibit 2 are updated up to April 7, 2022.

From 2014 up to 2016, voluntary withdrawal petitions could be processed in less than 2 weeks. Since 2017, these types of subsequent petitions have been taking longer to process (at least 3 to 6 months). In the last couple of years, there has been more back and forth between the Land Court Title Examiners and the petitioners (although that may also be due to the fact that online dockets are more frequently updated, as the dockets have also included more documents than in the previous years). Furthermore, many of the voluntary withdrawal petitions that were filed under the "other good cause" clause of M. G. L. c. 185, Section 52 were not always being granted, thereby making it harder for land owners to withdraw their registered land should they not fit under the other enumerated clauses of the statute.¹⁷⁰

¹⁷⁰ Recent examples include 21 SBQ 04759 11-001 (MDV)- Judgment of Dismissal dated February 28, 2022 (finding that the petitioner could not meet the threshold of the other good cause clause was not met by the petitioner where the projected return from the project would make additional costs of a Land Court-suitable survey negligible); 21 SBQ 32892 04-001 (MDV) – Order of Dismissal dated May 12, 2021 (dismissing the voluntary withdrawal petition for lack of further explanation on how the petitioner's land in its current registered state is diminished in value from the land in a divided unregistered state); 20 SBQ 04162 03-001 (MDV) Show Cause order dated August 4, 2020 (ordering the petitioner to provide more reason for qualifying under the other good cause clause where the petitioner claimed that subdividing his registered land would cost \$3,000 and delay his ability to sell the subdivided lots by three to four months. The Land Court contended that it could not approve a voluntary withdrawal since the petitioner had not placed the costs in any context from which this Court could conclude that hardship existed).

SUBSEQUENT PETITIONS FILED IN 2021: (See Graphs 3-1 and 3-2 in the Appendix)

This research was primarily focused on gathering data for the voluntary withdrawal petitions filed in Massachusetts. However, for the single year of 2021, I similarly gathered data from the Massachusetts Land Court Department online dockets for all other types of filed subsequent petitions. I did not see any significant difference in the duration of closed cases based on the subsequent type. However, as of April 7, 2022, out of the 633 S-petitions filed (excluding the voluntary withdrawal petitions), only 312 of these S-petitions were closed.

IV. Status on the Massachusetts State Treasurer

Upon the initial registration of land, the petitioner must pay to the Recorder one tenth of one percent of the assessed value of the land to become part of an assurance fund to be maintained by the state.¹⁷¹ This assurance fund can only be recovered for loss, damage, of deprivation of property interest arising wholly through fraud, negligence, omission, or mistake of misfeasance of the recorder, assistant recorder or of any of the title examiners.¹⁷² This assurance fund works as a state insurance, except that the Torrens title holder carries the burden and expense to maintain a suit against the fund, and that the state is not liable should there be any other named defendants for which judgment can be entered for the plaintiff.¹⁷³ Fortunately, the Massachusetts Legislature anticipated that there might be deficiencies with the Assurance Fund.¹⁷⁴ If the Assurance Fund is depleted, and a registered land owner makes a claim, that claim must be paid by the Assurance Fund.¹⁷⁵ The state treasurer must make annual reports of the condition and income of the Massachusetts Assurance fund.¹⁷⁶

¹⁷¹ MASS. GEN. LAWS ANN. ch. 185, §§ 99-100 (West 2022).

¹⁷² MASS. GEN. LAWS ANN. ch. 185, § 102 (West 2022).

¹⁷³ MASS. GEN. LAWS ANN. ch. 185, § 103 (West 2022); *See also* Edward H. Cushman, *Torrens Titles and Title Insurance*, 85 U. PA. L. REV. 589, 596 (Apr. 1937) (“The statement made by proponents of the Torrens system that a Torrens title in these particulars is as conclusive as a deed given under the recording system is unquestionably true but is nevertheless incomplete so far as the question considered in this article is concerned. Where the conveyance under the recording system is accompanied by an adequate policy of title insurance, the owner or mortgagee is protected against such defects and the expense incident to defending a suit if his title is attacked. A Torrens title holder, even if he can bring his claim within the provisions of the assurance fund and that fund be adequate to defray his claim, has the burden and the expense incident to maintaining a suit against the fund.”).

¹⁷⁴ MASS. GEN. LAWS ANN. ch. 185, § 104 (West 2022).

¹⁷⁵ *Id.*

¹⁷⁶ MASS. GEN. LAWS ANN. ch. 185, § 100 (West 2022).

There is no evidence that any recoveries have ever been made against the Assurance Fund. The principal case that would have been successful in that regard is *Overly v. Treasurer and Receiver General*, 344 Mass. 188, 194-95 (1962) (holding that the land purchaser was entitled to recover from the assurance fund under section 101 if she was unable to recover from the land seller's executors, provided that she was able to prove that her loss or damage was in consequence of an error, mistake, or misdescription in the certificate of title, but not occasioned through her own negligence)¹⁷⁷. However, none of the Office of the Comptroller's annual reports or any of the annual reports from the Attorney General's Office around that time confirm that there was a recovery of this fund through this case. As of today, 1980 is the last annual report from the Office of the Comptroller (Massachusetts Financial Report for the fiscal year ended June 30, 1980) that had a specific section for the Assurance Fund. The attached Exhibit 5 contains all the annual reports on the Massachusetts Assurance Fund that I was able to search through the archives and the office of the comptroller's website. For a definitive answer as to the actual amount in the Massachusetts Assurance Fund, either a public record request specifically under the Office of the Comptroller or a FOIA request would need to be submitted.¹⁷⁸ The most recent mention of the Land Registration Assurance Fund I was able to locate was in Governor Romney's 2006 Massachusetts Budget Recommendation.¹⁷⁹ While the number of registrations petitions filed under Mass. Gen. Laws. ch. 185, Section 26 have significantly decreased over the years, the Land Court docket records still show that the petitioners have continued to pay into this fund in their registration petitions.

¹⁷⁷ The most recent unsuccessful claim was made in 2002, in *Putignano v. Treasurer & Receiver General*, 55 Mass. App. Ct. 828, 832 (2002) (finding that the Putignano claimants had lost their claimed property interest through their own negligence, not based on any error by the Land Court or personnel of the Land Court).

¹⁷⁸ Link to the Public Record Requests submission link in the Office of the Comptroller:

<https://macomptroller.nextrequest.com/requests/new>

¹⁷⁹ Governor Mitt Romney, The Commonwealth of Massachusetts Executive Department, *Message from His Excellency the Governor Submitting the Annual Budget of the Commonwealth for the Fiscal Year Beginning July First, Two Thousand Six*, House No. 2, at 10, Under Trust and Other Spending, Line Item 0306-1106 Land Registration Assurance Fund: \$119,992 (January 25, 2006).

V. Recommendations for Massachusetts

Having reviewed the way the Torrens system has functions in other states, below are a few recommendations for Massachusetts. As it stands, the land registration system is not being efficiently managed as it was intended when enacted in 1898.¹⁸⁰ The Land Court currently has years of backlog whether it involves petitions to register land or any subsequent petitions.

Most importantly, the principal recommendation would be to amend Mass. Gen. Laws Chapter 185, Section 52 to change the voluntary withdrawal process to take as of right place outside the Land Court. Massachusetts should further look into Hawaii as a model for proceeding with voluntary withdrawals, especially since Hawaii's system is closely similar to Massachusetts actually having been modeled after it. Even though Hawaii has a central land court like Massachusetts, the Hawaiian Legislature provided that all deregistration actions would take place without any court involvement. While the current inefficiencies in Massachusetts may not be as problematic as they were found in Hawaii through the different investigative findings, the way that Hawaii deals with deregistration is more efficient, while still retaining important safeguards clear title. In that same vein, Massachusetts could also consider using the Minnesota model, which empowers Appointed Title Examiners to have the authority to issue directives or certifications directly to the Registers for voluntary withdrawals.

Repeal Mass. Gen. Laws Chapter 185 (i.e., eliminate the Torrens system altogether)- look to Washington's latest repeal bill from 2022 (HB 1376), Illinois phased approach Torrens repeal law, or Ohio's latest legislation with letting registries decide for themselves whether they want to keep the Torrens

¹⁸⁰ Before being enacted in 1898, the Torrens System had first been proposed by Governor William E. Russell in his inaugural address to the Massachusetts Legislature in 1891. In this inaugural address, he stated that he intended to make land transfer "safer, cheaper, and easier" through the Torrens system. Governor Russell's successor, Governor Frederic T. Greenhalge, also continued to urge the adoption of the Torrens system in his first inaugural address to the Legislature in 1894.

system. With enough county registers as allies, it may help with the legislative efforts in advocating for a repeal bill or simply decreasing the percentage of land that would remain under the registration system.

If there is too much opposition from proponents of the land registration system in Massachusetts: consider looking into the Minnesota model with the added possibility to have CPT and allow for Appointed Title Examiners to resolve certain subsequent petitions without judicial process, thereby still permitting the Land Court to adjudicate on certain registration matters, but decreasing its docket case load. This change would help in reducing long delays overall, as was found in Minnesota.

Voluntary withdrawals to be filed as of right. While it would be ideal to allow for more registered landowners to withdraw their land from the registration system, the Land Court has been having issues with promptly processing its current voluntary withdrawal petitions, and catching up on COVID-19 backlog. From the data I collected, I saw no significant difference in the timeframe for processing voluntary withdrawals regardless of which clause the petition was filed under in Mass. Gen. Laws ch. 185, Section 52. Allowing voluntary withdrawal petitions as of right would consequently increase the number of voluntary withdrawal petitions. This sudden increase of voluntary withdrawal petitions could be very disruptive to the Land Court and its staff, and further prolong the timeframe for processing voluntary withdrawals, as well as other types of subsequent petitions).

VI. Appendix

Exhibit 1 – Torrens System in the United States - State-by-State Summary

Exhibit 2 – All Massachusetts Graphs

Exhibit 3 – Deregistration Statutory Provisions from other states outside of Massachusetts

Exhibit 4 – Torrens System Repeal Statutory Provisions

Exhibit 5 – Massachusetts Assurance Funds Annual Reports (1898 up to 1980)

EXHIBITS

Exhibit 1: Torrens System in the United States – State-by-State Summary

State	Torrens System Legislative History: Key Changes and Other Reported Information	Adoption Year	Repeal Year
IL	- 1895: Illinois adopted the Torrens system: Illinois Session Laws, page 107 (1895). - 1896: Torrens system act was declared unconstitutional in <i>People v. Chase</i>, 165 Ill. 527 (1896). - 1897: Illinois amended the Torren law to make it constitutional: Illinois Session Laws, page 141 (1897). - 1992: Illinois enacted the Torrens Repeal Law (phased approach)→ 765 ILCS §§ 40/1 – 40/9. On and after the effective date of the Torrens Repeal Act, no additional land may be registered under the Registered Titles (Torrens) Act. 765 Ill. Comp. Stat. Ann. 40/3. <u>About the Torrens Repeal Law:</u> - 1992-1997: On and after the 1992 and before 1997, the registrar shall accept for registration on registered land only adverse instruments. Section 765 Ill. Comp. Stat. Ann. 40/4. - 1997: On January 1, 1997, or as soon thereafter as it can practicably be accomplished, the registrar shall, without charge, place on record with the recorder registrar's certifications of condition of title or the certificates of title of all remaining registered land. Section 765 Ill. Comp. Stat. Ann. 40/6. - 2011: Under the phased approach, the Torrens system was set to expire in 2037 in the Torrens Repeal Law of 1992. However, on July 14, 2011, Illinois changed the date from 2037 to 2014: H.R. 1379, 97th Gen. Assemb., 1st Reg. Sess. (Ill. 2011).	1895	1992
OH	- 1896: Ohio adopted the Torrens system: Ohio Session Laws, Chapter 92, page 220 (1896). - 1897: The Torrens law was declared unconstitutional in <i>State v. Guilbert</i>, 56 Oh. St. 575, 47 N.E. 551 (1897). - 1913: New Torrens legislation was enacted and voluntary withdrawals were permitted: Ohio Session Laws, Chapter 103, page 914 (1913) For current Torrens law: OHIO REV CODE ANN. §§5310.31 et seq. (West 2022). For current voluntary withdrawal provision: OHIO REV. CODE ANN. § 5309.68 (West 2022). - 1991: Ohio passed an act to authorize the county commissioners of a county to abolish land registration in that county and to prescribe the effects of such an abolition: H.R. 161, 118th Gen. Assemb., Reg. Sess. (Oh. 1991). For key statute resulting from this Act: OHIO REV CODE ANN. § 5310.34 (West 2022). - 2013: Ohio passed an act to repeal Ohio Rev. Code § 5310.37: H.R. 72, 130th Gen. Assemb., Ref. Sess. (Oh. 2013). Effective January 30, 2014, any registered landowner in a county that had terminated the Torrens system could no longer bring a civil action within two months after the adoption to seek a restraining order based on constitutional grounds, error in the proceedings, or unreasonable action in adopting the resolution.	1896	
CA	- 1897: California adopted the Torrens system: California Session Laws, page 138 (1897). - 1905: The McEnerney Act provided an expeditious nonregistration judicial procedure for establishing clear title: California Session Laws, page 1932 (1905). - 1915: More comprehensive statute was enacted, together with a single statewide insurance fund. - 1927: A claim was made against the California insurance fund in <i>Gill v. Frances Investment Co.</i>, 19 F.2d 880 (1927). This case resulted in a \$48,000 claim that left the nearly \$40,000 statewide insurance fund with a deficit of over \$8,000. - 1949: California authorized the voluntary withdrawal of land. - 1950-1954: Voluntary withdrawals ran so high, especially in LA, that a study was commissioned to review the situation, ultimately leading to the repeal of the Torrens system. - 1955: California repealed its Torrens law: California Session Laws, Chapter 332, Page 789 (1955).	1897	1955
MA	- 1898: Massachusetts adopts the Torrens system: Mass. Acts 1898, c. 562 For current land registration statutory provisions: MASS. GEN. LAWS ch. 185, §§ 26 et seq. (2022). - 1996: By Chapter 481, Section 1 of the Acts of 1996, Massachusetts eliminated owner's duplicate certificates of title. - 2000: By Chapter 413 of the Acts of 2000, amending Chapter 185, Section 52, Massachusetts allowed for voluntary withdrawals under four enumerated instances: (1) The registered land constitutes less than 50 per cent of the total area of a single parcel or of two or more contiguous parcels in common ownership; (2) The registered land consists of less than 10 per cent of the portion of the land area to which an original certificate of title pertains, the rest of the land area to which such certificate pertains having been conveyed since the original registration under Chapter 185; (3) The owners of the registered land have submitted the land to the provisions of Chapter 183A or 183B or have created interests in the land to which Chapter 183B is applicable pursuant to § 3 of Chapter 760 of the Acts of 1987; (4) other good cause. Furthermore, under this Act, registered land acquired by the Commonwealth or any agency, department, board, commission, or authority of the Commonwealth could now be withdrawn as of right. - 2014: By Chapter 187 of the Acts of 2014 (H.B. 4377), Massachusetts rewrote the voluntary withdrawal section of Chapter 185, Section 52, was further revised, adding a 5th clause under which a registered land owner may file a voluntary withdrawal petition: "(iv) owners of the registered land establish that the registered land is improved with an occupied building not used or occupied as or in connection with, and not designed or intended for use or occupancy as or in connection with, a 1-to-4 family residential dwelling."	1898	

Exhibit 1: Torrens System in the United States – State-by-State Summary

State	Torrens System Legislative History: Key Changes and Other Reported Information	Adoption Year	Repeal Year
OR	- 1901: Oregon adopted the Torrens system: Oregon Session Laws, page 438 (1901); 3 ORE. CODE ANN. (1930) chapter 3, sections 63-301 through 3. 108. - 1911: Torrens law amended to allow voluntary withdrawal from registration. - 1971: Oregon repealed its Torrens system due to lack of use and complaints of confusion by county confusion: Oregon Session Laws, chapter 94, page 783 (eff. July 1, 1972).	1901	1971
MN	- 1901: Minnesota adopted the Torrens system enacted: Minnesota Session Laws, chapter 237 (1901); MINN. STAT. §§508 et seq. - 1982: Minnesota enacted MINN. STAT. § 508A to allow possessory title: Act of March 10, 1982, Chapter 396, 1982 Minn. Laws 192, 192-221. - 1996: Minnesota amended §508.71 to authorize title examiners to issue corrective directives: Act of March 19, 1996, Chapter 338, Article 1, Section 4, 1996 Minn. Laws 241, 244. - 1999: Minnesota changed the Torrens system with the elimination of the owner's duplicate certificate of title: Act of March 11, 1999, Chapter 11, Article 1, Sections 34-38, 1999 Minn. Laws 15, 30-31.	1901	
HI	- 1903: Hawaii adopted the Torrens system: Haw. Rev. Stat. §§ 501-1 to 501-211. - 1907: compulsory registration of any land owned by a corporation provision was stricken down - 1987: Report by Research Jean Kadooka Mardfin: "Two Land Recording System"—Report No. 7, 1987 from Legislative Reference Bureau and Deputy Attorney General (chapter 4 of the report) (report requested pursuant to House Resolution No. 47, H.D. 1, adopted during the 1987 legislative session) – conclusion/findings/recommendations: Torrens system not as efficient and less cost-saving than recording system, but no reason for not maintaining both systems which have different advantages. - 2007: Senate Resolution No. 226 (for Joint House Senate Investigative Committee to report on the Bureau of Conveyances- growing concerns of inefficiencies and mismanagement) → the final resulting April 2008 Report led to the adoption of the Part II Deregistration statutory provisions starting in 2009. - <u>Regarding Chapter 501, Part II Deregistration (Haw. Rev. Stat §§ 501-261 through 501-269):</u> - 2009: deregistration part II was enacted through Senate Bill. No. 1352: S.B. 1352, 25th Leg., Reg. Sess. (Hawaii 2009). - 2013: By enacting §501.261.5, Hawaii extended deregistration to registered land not previously covered under §501.261 through House Bill 432: H.R. 423, 27th Leg., Reg. Sess. (Hawaii 2013). - 2021: description and map requirements were added to §§501.261-261.5 through House Bill 244: Act of 187, Session Laws of Hawaii 2021.	1903	
CO	- 1903: Colorado adopted the Torrens system: Colorado Session Laws, chapter 139 (1903). - 1943: Colorado amended Section 304, Chapter 40, of the 1935 Colorado Statutes Annotated to allow for voluntary withdrawals: Colorado Session Laws, Chapter 87, page 220 (1941). - 2017: Colorado repealed the Torrens system through Senate Bill 17-140: S.B. 17-140, 73rd Gen. Assemb., Second Regular Session (Colo. 2017) (Or Colorado Session Laws, Chapter 212, Section 3, eff. Aug. 9, 2017).	1903	2017
WA	- 1907: Washington adopted the Torrens system: Washington Session Laws, page 693 (1907); WASH. COMP. STAT. (Remington, 1922) §§10622-10726. - 1917: Washington amended its Torrens law to allow voluntary withdrawals: Washington Session Laws, Chapter 62, pages 219-222. - 2022: Washington repealed the Torrens system: 2022 Wash. Legis. Serv. Ch. 66 (H.B. 1376); H.R. 1376, 67th Leg. Serv. (WA 2002).	1907	2022
NY	- 1908: New York adopted the Torrens system: New York Session Laws, Chapter 444 (1908); N.Y. CONS. LAWS (Cahill, 1930) c. 51, §12. - 1931: New York amended its Torrens legislation to allow for voluntary withdrawals (see 12 NY RPL § 404-a): New York Session Laws, Chapter 502, § 2. - 1937: The Powell study found there were no registrations in over 2/3 of the counties in the state and very few in the rest. - 1991: New York initiated the repeal the Torrens system: New York Session Laws, Chapter 640, § 4, eff. Jan. 1, 1992 (1991). - 1996: New York fully repealed its Torrens legislation by further amending its Torrens Repeal Act by adding 12 NY RPL § 436 which provides that there be 3 years transition, effective January 1, 1997, through January 1, 2000, where no new registrations were allowed, and only adverse instruments were in the land registration system during: New York Session Laws, Chapter 227 (S. 4606-A) (1996).	1908	1991
NC	- 1913: North Carolina adopted the Torrens System: North Carolina Session Laws, Chapter 90 (1913); N. C. CODE ANN. (Michie, 1931) c. 47, §§2377-2428 (b). - 1931: North Carolina amended its Torrens Act to allow for voluntary withdrawals: North Carolina Session Laws, Chapter 286 (1931).	1913	

Exhibit 1: Torrens System in the United States – State-by-State Summary

State	Torrens System Legislative History: Key Changes and Other Reported Information	Adoption Year	Repeal Year
MS	- 1914: Mississippi adopted the Torrens System: Mississippi Sessions Laws, Chapter 131 (1914); MISS. ANN. CODE (Hemingway, 1927) §§6129-6167. The Torrens system legislation was modeled from the development of a Uniform Land Registration Act by the National Conference of Commissioners on Uniform State Laws. (*) Sometime Prior to 1972: “Six states-California, Mississippi, Nebraska, South Carolina, Tennessee, and Utah-were identified as having repealed their Torrens Acts prior to 1972. STAFF OF S. COMM. ON BANKING, HOUSING & URBAN AFFAIRS, 92D CONG., REP. ON MORTGAGE SETTLEMENT COSTS 22 n.40 (Comm. Print 1972).” John V. Orth, <i>Torrens Title in North Carolina- Maybe a Hundred Years is Long Enough</i>, 39 Campbell L. Rev. 271, 276, n. 28 (2017).	1914	(*) Prior to 1972
NE	- 1915: Nebraska adopted the Torrens System: Nebraska Session Laws, chapter 225, sections 76-701 through 76-7, 105, page 494 (1915). (*) Sometime Prior to 1972: “Six states-California, Mississippi, Nebraska, South Carolina, Tennessee, and Utah-were identified as having repealed their Torrens Acts prior to 1972. STAFF OF S. COMM. ON BANKING, HOUSING & URBAN AFFAIRS, 92D CONG., REP. ON MORTGAGE SETTLEMENT COSTS 22 n.40 (Comm. Print 1972).” John V. Orth, <i>Torrens Title in North Carolina- Maybe a Hundred Years is Long Enough</i>, 39 Campbell L. Rev. 271, 276, n. 28 (2017).	1915	(*) Prior to 1972
SC	- 1916: South Carolina adopted the Torrens System: South Carolina Session Laws, page 942 (1916). (*) Sometime Prior to 1972: “Six states-California, Mississippi, Nebraska, South Carolina, Tennessee, and Utah-were identified as having repealed their Torrens Acts prior to 1972. STAFF OF S. COMM. ON BANKING, HOUSING & URBAN AFFAIRS, 92D CONG., REP. ON MORTGAGE SETTLEMENT COSTS 22 n.40 (Comm. Print 1972).” John V. Orth, <i>Torrens Title in North Carolina- Maybe a Hundred Years is Long Enough</i>, 39 Campbell L. Rev. 271, 276, n. 28 (2017).	1916	(*) Prior to 1972
VA	- 1916: Virginia adopted the Torrens System: Virginia Sessions Laws, chapter 62 (1916); VA. CODE ANN. (Michie, 1930) §5225. - 2019: Virginia repealed the Torrens System as part of a reorganization and major update to their entire property section of the Virginia Code: Virginia Sessions Laws, Chapter 712 (2019).	1916	2019
GA	- 1917: Georgia adopted the Torrens System: Georgia Session Laws, Sections 4215(1) to 4215(118), page 108 (1917) (or 1917 Ga. Laws 108). - 1931: Torrens Act first amended to establish a seven-year period for tax titles: 1931 Ga. Laws 190. - 1939: The 1931 amendment was repealed in 1939: 1939 Ga. Laws 341. - 1952: Georgia passed an act providing that land was free from further registration, unless the decree provided otherwise: 1952 Ga. Laws 164, Section 1. - 1989: Georgia amended the Torrens legislation to allow registered land to be acquired by adverse possession and by treating registered land as unregistered for purpose of recording and transfer. The purpose of House Bill 210 passed in 1989 was also to free all land registered before February 15, 1952, from all requirements of further registration, unless otherwise provided for in the deed: Georgia Session Laws, Section 2, page 563 (1989).	1917	
ND	- 1917: North Dakota adopted the Torrens System: North Dakota Session Laws, Chapter 235, Sections 5604a1 to 50604a82 (1917). - 1931: from Professor McCall’s study: “Letters from North Dakota attorneys indicate that the system has never been used in that state. One attorney said: ‘So far as our state is concerned it might as well not exist upon our statutory law.’” - 1941: On March 7, 1941, North Dakota repealed the Torrens System: North Dakota Sessions laws, Chapter 250, Page 316 (1941).	1917	1941
SD	- 1917: South Dakota adopts the Torrens system: South Dakota Session laws, Chapter 368, Sections 3060-3142 (1917). - 1931: from Professor McCall’s study: “A prominent attorney of Aberdeen, South Dakota, wrote: ‘It has been used practically not at all.’” - 1941: On March 11, 1941, South Dakota repealed the Torrens System: South Dakota Session laws, Chapter 217, Section 2, Page 252 (1941).	1917	1941
TN	- 1917: Tennessee adopted the Torrens System: Tennessee Session Laws, Chapter 63, Sections 3793a3 through 3793a96 (1917). - 1931: from Professor McCall’s study: “A leading legal firm of Memphis, Tennessee, wrote: ‘It is being used extremely little, if at all. Indeed, we do not know of a single instance in which it has been used, though there may be few.’” - 1931: Tennessee repealed the Torrens System through H.B. No. 98, effective December 15, 1931.	1917	1931

Exhibit 1: Torrens System in the United States – State-by-State Summary

State	Torrens System Legislative History: Key Changes and Other Reported Information	Adoption Year	Repeal Year
UT	- 1917: Utah adopted the Torrens system: Utah Sessions Laws, Sections 4920 to 5008, page 51 (1917). - 1931: from Professor McCall’s study: “Apparently only two parcels of land have been registered under the Act: one involving the real estate in a subdivision in the suburbs of Salt Lake City; the other a parcel of land in Salt Lake County. The attorney who caused the registration of these two tracts wrote: ‘As far as I know, no other land has ever been registered in this state.’” - 1933: Utah repealed the Torrens system as part of an entire legislative revision by the Legislative Code Committee: “[l]aws not operating, archaic, forgotten, temporary in purpose and intent, repetitious, or out of harmony with later expressions of legislative intent were dropped.” (Preface to Revised Statutes of Utah 1933 effective June 26, 1933): Utah Session Laws, Chapter 74 (1933).	1917	1933
PA	- 1915: in 1915, Pennsylvania adopted a constitutional amendment authorizing land registration in 1915, but never succeeded in enacting the necessary legislation.	N/A	N/A
IL	- 1895: Illinois adopted the Torrens system: Illinois Session Laws, page 107 (1895). - 1896: Torrens system act was declared unconstitutional in <i>People v. Chase</i>, 165 Ill. 527 (1896). - 1897: Illinois amended the Torren law to make it constitutional: Illinois Session Laws, page 141 (1897). - 1992: Illinois enacted the Torrens Repeal Law (phased approach)→ 765 ILCS §§ 40/1 – 40/9. On and after the effective date of the Torrens Repeal Act, no additional land may be registered under the Registered Titles (Torrens) Act. 765 Ill. Comp. Stat. Ann. 40/3. <u>About the Torrens Repeal Law:</u> - 1992-1997: On and after the 1992 and before 1997, the registrar shall accept for registration on registered land only adverse instruments. Section 765 Ill. Comp. Stat. Ann. 40/4. - 1997: On January 1, 1997, or as soon thereafter as it can practicably be accomplished, the registrar shall, without charge, place on record with the recorder registrar's certifications of condition of title or the certificates of title of all remaining registered land. Section 765 Ill. Comp. Stat. Ann. 40/6. - 2011: Under the phased approach, the Torrens system was set to expire in 2037 in the Torrens Repeal Law of 1992. However, on July 14, 2011, Illinois changed the date from 2037 to 2014: H.R. 1379, 97th Gen. Assemb., 1st Reg. Sess. (Ill. 2011).	1895	1992
OH	- 1896: Ohio adopted the Torrens system: Ohio Session Laws, Chapter 92, page 220 (1896). - 1897: The Torrens law was declared unconstitutional in <i>State v. Guilbert</i>, 56 Oh. St. 575, 47 N.E. 551 (1897). - 1913: New Torrens legislation was enacted and voluntary withdrawals were permitted: Ohio Session Laws, Chapter 103, page 914 (1913) For current Torrens law: OHIO REV CODE ANN. §§5310.31 et seq. (West 2022). For current voluntary withdrawal provision: OHIO REV. CODE ANN. § 5309.68 (West 2022). - 1991: Ohio passed an act to authorize the county commissioners of a county to abolish land registration in that county and to prescribe the effects of such an abolition: H.R. 161, 118th Gen. Assemb., Reg. Sess. (Oh. 1991). For key statute resulting from this Act: OHIO REV CODE ANN. § 5310.34 (West 2022). - 2013: Ohio passed an act to repeal Ohio Rev. Code § 5310.37: H.R. 72, 130th Gen. Assemb., Ref. Sess. (Oh. 2013). Effective January 30, 2014, any registered landowner in a county that had terminated the Torrens system could no longer bring a civil action within two months after the adoption to seek a restraining order based on constitutional grounds, error in the proceedings, or unreasonable action in adopting the resolution.	1896	
CA	- 1897: California adopted the Torrens system: California Session Laws, page 138 (1897). - 1905: The McEnerney Act provided an expeditious nonregistration judicial procedure for establishing clear title: California Session Laws, page 1932 (1905). - 1915: More comprehensive statute was enacted, together with a single statewide insurance fund. - 1927: A claim was made against the California insurance fund in <i>Gill v. Frances Investment Co.</i>, 19 F.2d 880 (1927). This case resulted in a \$48,000 claim that left the nearly \$40,000 statewide insurance fund with a deficit of over \$8,000. - 1949: California authorized the voluntary withdrawal of land. - 1950-1954: Voluntary withdrawals ran so high, especially in LA, that a study was commissioned to review the situation, ultimately leading to the repeal of the Torrens system. - 1955: California repealed its Torrens law: California Session Laws, Chapter 332, Page 789 (1955).	1897	1955

Exhibit 1: Torrens System in the United States – State-by-State Summary

State	Torrens System Legislative History: Key Changes and Other Reported Information	Adoption Year	Repeal Year
MA	- 1898: Massachusetts adopts the Torrens system: Mass. Acts 1898, c. 562 For current land registration statutory provisions: MASS. GEN. LAWS ch. 185, §§ 26 et seq. (2022). - 1996: By Chapter 481, Section 1 of the Acts of 1996, Massachusetts eliminated owner’s duplicate certificates of title. - 2000: By Chapter 413 of the Acts of 2000, amending Chapter 185, Section 52, Massachusetts allowed for voluntary withdrawals under four enumerated instances: (1) The registered land constitutes less than 50 per cent of the total area of a single parcel or of two or more contiguous parcels in common ownership; (2) The registered land consists of less than 10 per cent of the portion of the land area to which an original certificate of title pertains, the rest of the land area to which such certificate pertains having been conveyed since the original registration under Chapter 185; (3) The owners of the registered land have submitted the land to the provisions of Chapter 183A or 183B or have created interests in the land to which Chapter 183B is applicable pursuant to § 3 of Chapter 760 of the Acts of 1987; (4) other good cause. Furthermore, under this Act, registered land acquired by the Commonwealth or any agency, department, board, commission, or authority of the Commonwealth could now be withdrawn as of right. - 2014: By Chapter 187 of the Acts of 2014 (H.B. 4377), Massachusetts rewrote the voluntary withdrawal section of Chapter 185, Section 52, was further revised, adding a 5th clause under which a registered land owner may file a voluntary withdrawal petition: “(iv) owners of the registered land establish that the registered land is improved with an occupied building not used or occupied as or in connection with, and not designed or intended for use or occupancy as or in connection with, a 1-to-4 family residential dwelling.”	1898	
OR	- 1901: Oregon adopted the Torrens system: Oregon Session Laws, page 438 (1901); 3 ORE. CODE ANN. (1930) chapter 3, sections 63-301 through 3. 108. - 1911: Torrens law amended to allow voluntary withdrawal from registration. - 1971: Oregon repealed its Torrens system due to lack of use and complaints of confusion by county confusion: Oregon Session Laws, chapter 94, page 783 (eff. July 1, 1972).	1901	1971

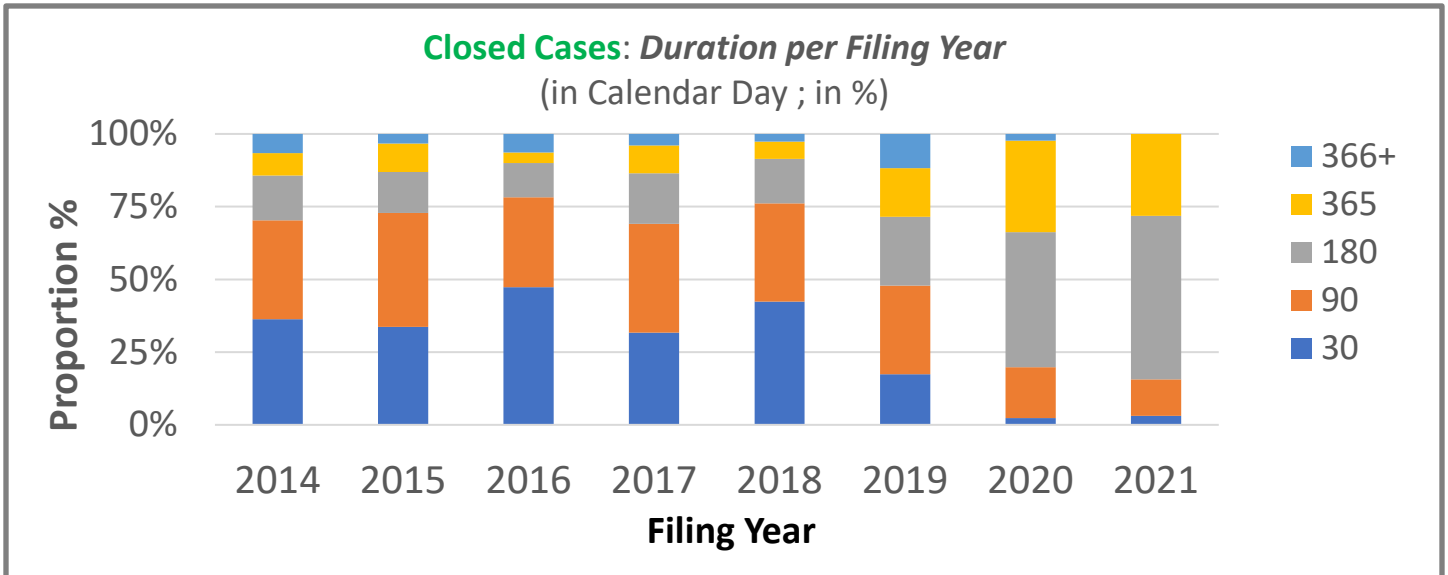
Sources:

- BLAIR C. SHICK & IRVING H. PLOTKIN, *Torrens in the United States: A Legal and Economic History and Analysis of American Land-Registration Systems*, 18-19 and 147-148 (Lexington Books, 1978).
- Frederick B. McCall, *The Torrens System – After Thirty-Five Years*, 10 N.C. L. REV. 329, 329-300 and 348 (1932).
- For the states of Mississippi, South Carolina, and Nebraska: John V. Orth, *Torrens Title in North Carolina- Maybe a Hundred Years is Long Enough*, 39 Campbell L. Rev. 271, 276, n. 28 (2017).

Exhibit 2 – All Massachusetts Graphs

Graph #2-1:

Duration in Calendar Days for Each Voluntary Withdrawal Petitions Filed in a Given Year

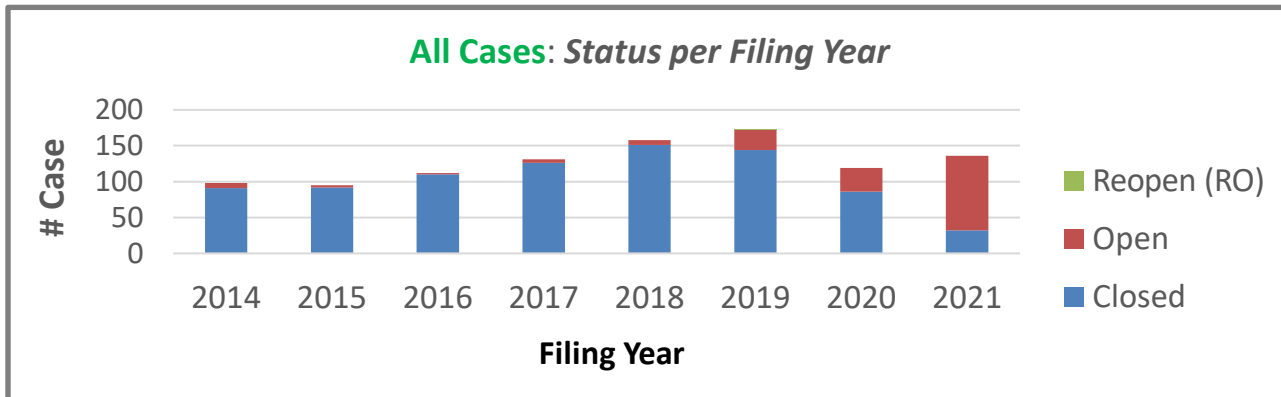


Explanation for Graph #2-1: This graph shows the duration in calendar days for each voluntary withdrawal petitions filed a given year, and sorts these petitions under the following groups: in blue are the proportion of cases filed in a given year which took up to 30 days to process; in orange are the proportion of cases filed in a given year which took between 31 and 90 days to process; in grey are the proportion of cases filed in a given year which took between 91 and 180 days to process; in yellow are the proportion of cases filed in a given year which took between 91 and 180 days to process; the last two categories in yellow and bright blue are for the proportion of cases filed in a given year which took a year or more than a year to process. From 2014 to 2018, the majority of the filed withdrawal petitions would take no more than 90 days to process, whether it was in 30 days or less, or between 31 days up to 90 days (approx. around 70%. for all these years). In 2016, almost half of the filed withdrawal petitions that year took 30 days or less to process (47.27%). From 2019 to 2021, there was a notable increase in the processing time for the voluntary withdrawal petitions, with half of the petitions taking between 91 and 180 days to process in 2019, and the majority of the cases in 2020 and 2021 taking between 91 and 180 days to process. Among the closed withdrawal petitions filed in 2020, less than 25% were processed under 90 days. Among the closed withdrawal petitions filed in 2021, less than 25% were processed under 90 days.

Exhibit 2 – All Massachusetts Graphs

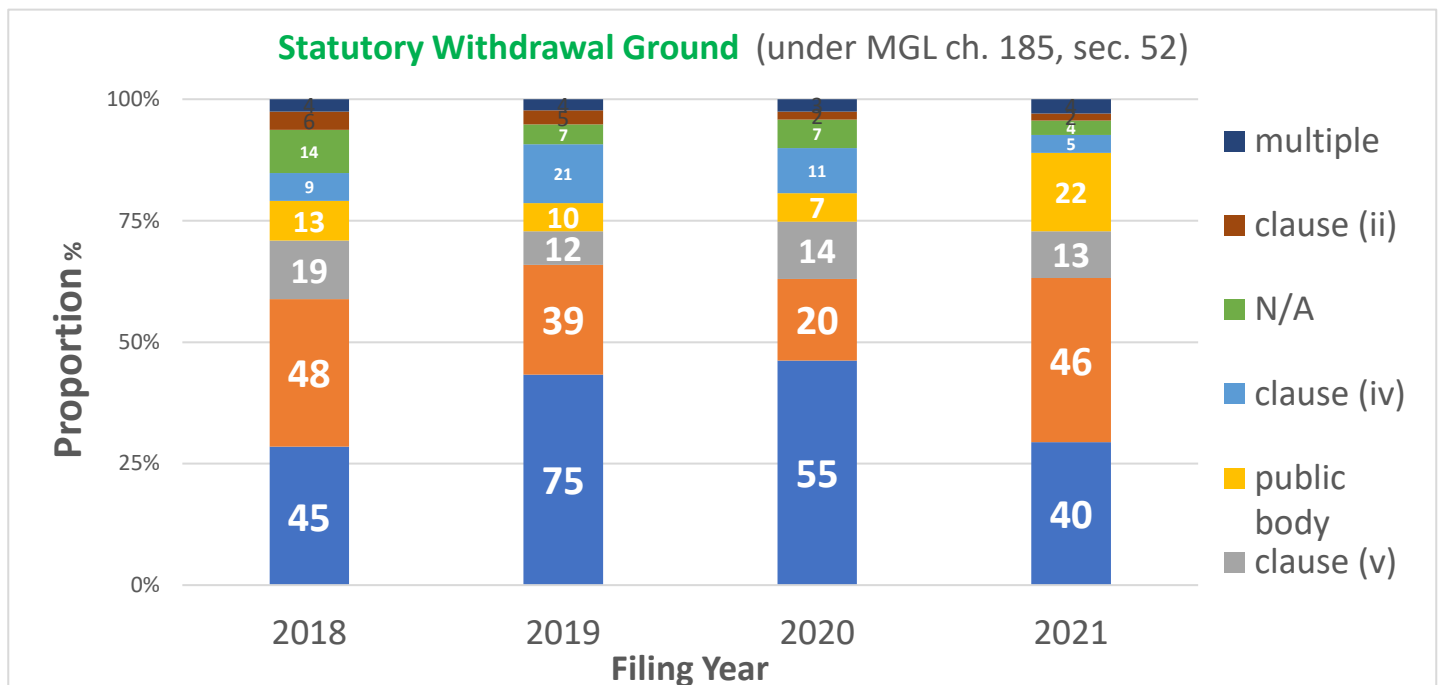
Graph #2-2:

Case Status for All Voluntary Withdrawal Petitions Filed Each Year



Explanation for Graph #2-2: This graph provides an overview of the status of the case per filing year. The closed cases are shown in blue, the open cases are shown in orange, and the couple of cases who were marked as being reopened are in grey. For all voluntary withdrawal petitions filed in 2019, 17% of them are still marked as being open in the docket, as of 4/7/2022. For all voluntary withdrawal petitions that were filed in 2020, 28% were still being processed, as of 4/7/2022. For all voluntary withdrawal petitions filed in 2021, 72% were still open in the docket, as of 4/7/2022.

Graph #2-3:

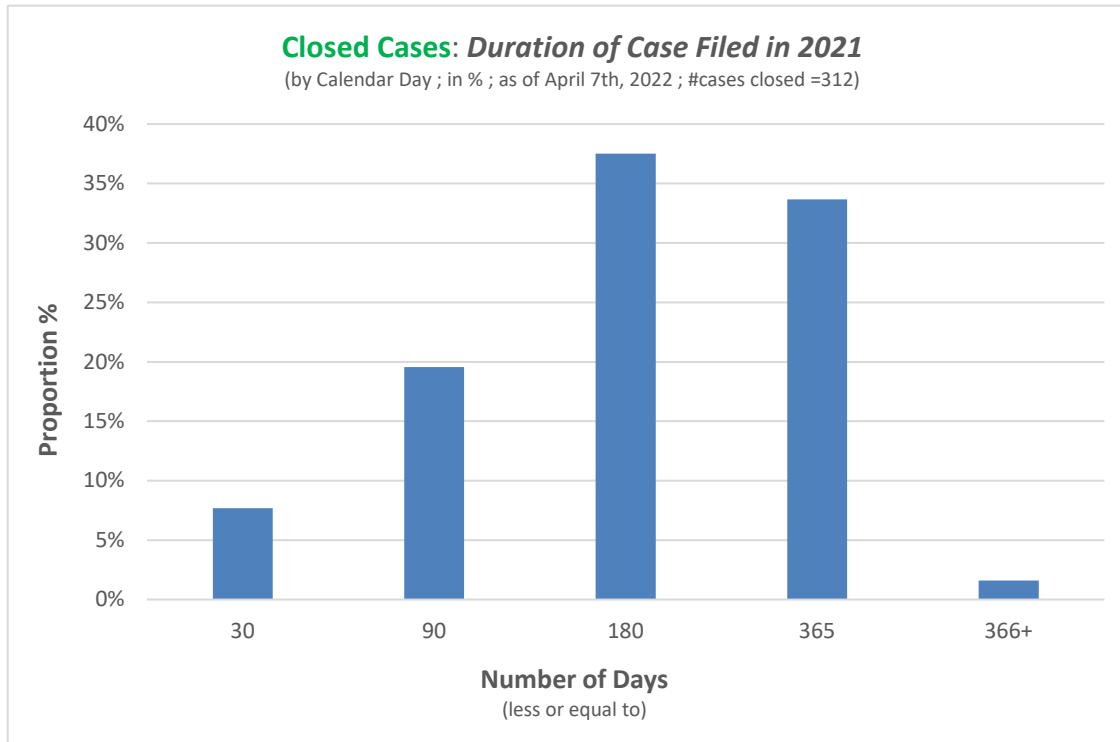


Explanation for Graph #2-3: Graph #2-3 shows the number of voluntary withdrawal petitions and their proportion in a given filing year in different colors based on which clause under M.G.L. c. 185, sec. 52 these cases were filed under. From the filing years of 2018 through 2021, most of the voluntary withdrawal petitions were filed under clauses (iii) and (i) under MGL ch. 185, sec. 52. There were otherwise no significant difference in the duration of withdrawal cases based on their statutory withdrawal grounds (whether filed under clause (i), (ii), (iii), (iv), (v), and “public body”).

Exhibit 2 – All Massachusetts Graphs

Graph #3-1:

Duration for all other types of S-Petitions filed in 2021



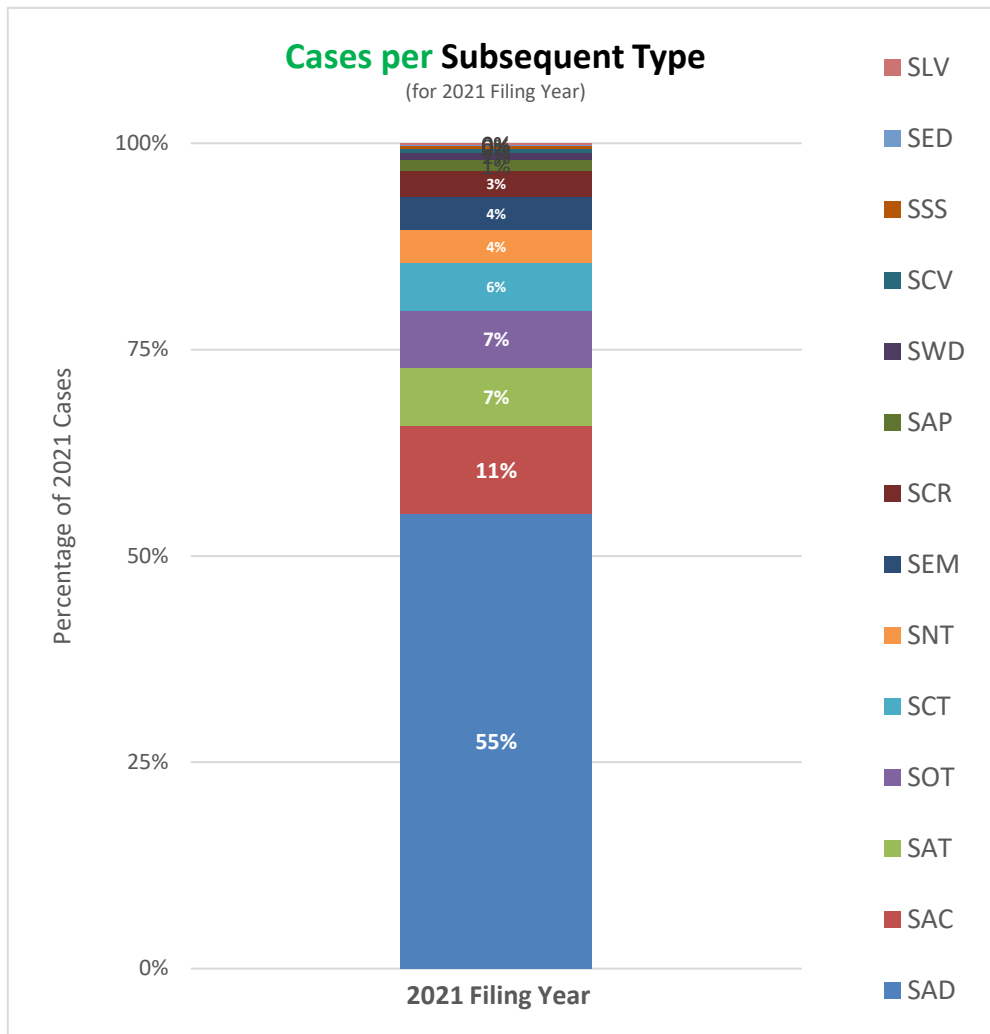
Explanation for Graph 3-1:

Graph #3-1 shows the processing time for all other types of subsequent petitions that were filed in 2021. This graph excludes the voluntary withdrawal petitions which are a subtype of these subsequent petitions. The majority of the rest of the subsequent petitions filed in 2021 took up to 180 days to process. The distribution is as follows: 8% of the filed subsequent petitions took up to 30 days to process; 20% of the filed subsequent petitions took up to 90 days to process; 38% of the filed subsequent petitions took up to 180 days to process; 36% of the filed subsequent petitions took up to a year or more than a year to process.

Exhibit 2 – All Massachusetts Graphs

Graph #3-2:

Subsequent Type of S-Petitions, listed in the order of the most filed types of cases in 2021



Explanation for Graph #3-2:

The colored abbreviations on the right side of the graph represent the different types of subsequent petitions that were filed with the Land Court in 2021. This graph excludes the data for the voluntary withdrawal petitions. Among all other subsequent petitions filed in 2021, 55% of them were “SAD” S-petitions, which stands for Subsequent Complaint for Certificate After Death. As colored in orange, 11% of all other subsequent petitions filed in 2021 were “SAC” S-petitions, which stands for Subsequent Complaint to Amend and/or Cancel Certificate. For all other subsequent petitions filed in 2021, 7% of them were “SAT” being Subsequent Complaint for Certificate after Termination of Trust. Here is a list of the other abbreviations: **SOT**: Subsequent Complaint (Other, specify); **SCT**: Subsequent Complaint Involving Trust (Other); **SNT**: Subsequent Complaint for New Certificate After Judgment of Tax Lien; **SEM**: Subsequent Complaint to Expunge Mortgage, Assignment, or other Document; **SCR**: Subsequent Complaint for Correction of Records (REGISTRY USE ONLY); **SAP**: Subsequent Complaint for Approval of Plan; **SWD**: Subsequent Complaint to Withdraw under G.L. Chapter 183 A, Sec. 16; **SCV**: Subsequent Complaint for Certificate after Divorce; **SSS**: Subsequent Complaint after Sheriff Sale; **SED**: Subsequent Complaint after Eminent Domain Taking **SLV**: Subsequent Complaint after Low Value Sale.

Exhibit 3 – Selected Deregistration Statutory Provisions

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Ohio	19
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Exhibit 3 provides a selection of deregistration statutes that were enacted in California, Colorado, Georgia, Hawaii, Minnesota, North Carolina, Ohio, and Washington.

Note: California, Colorado, and Washington have repealed their Torrens legislation.

only a token apportionment of two thousand dollars (\$2,000). As a result, the educational facilities which a junior college district is able to maintain during the first year of its existence have been in most cases meager and inadequate. This act will make it possible in those cases where a high school district maintaining a junior college is included in a newly formed junior college district to permit, with the consent of all the members of the governing board of the high school district, the apportionment from the State School Fund to the junior college district of those amounts which would otherwise be apportioned to the high school district for the support of the junior college of that district, enabling the junior college district to make much more adequate provision for the education of pupils of the district during the first fiscal year of its existence than could otherwise be provided. No additional cost to the State will result, and the high school district will relinquish only those funds which would be apportioned to it for the support of a junior college which it no longer maintains. In order that the benefits of this act may accrue to those junior college districts the formation of which will become effective July 1, 1949, and to the pupils of such districts, it is necessary that this act take effect immediately.

CHAPTER 293

Stats. 1915, p. 1932, amended *An act to amend an initiative act entitled "An act to amend an act entitled 'An act for the certification of land titles and the simplification of the transfer of real estate,' approved March 17, 1897," approved by electors November 3, 1914, by adding Sections 48.1 to 48.9, inclusive, thereto, relating to the withdrawal of land from registry under the said act, said amendment to take effect upon the approval thereof by the electors, and providing for the submission thereof to the electors pursuant to Section 1b of Article IV of the State Constitution.*

*In effect
October 1,
1949*

[Approved by Governor May 17, 1949. Filed with Secretary of State May 18, 1949.]

The people of the State of California do enact as follows:

SECTION 1. Section 48.1 is added to the act cited in the title hereof, to read:

*Request
for with-
drawal from
registry*

Sec. 48.1. The registered owner or owners of land registered under this act may, at any time after entry of the decree and issuance of the initial certificate of title, withdraw the land from the operation of this act by filing with the registrar of titles, a verified application or request for withdrawal, which shall state:

1. The name or names of the registered owner or owners of the land to be withdrawn, as shown on the last registrar's certificate of title, with their residence and post-office address.

2. The name or names of the registered owner or owners as shown by the first registrar's certificate of title issued in connection with such land.

3. A full and correct legal description of the land to be withdrawn.

4. The number of the last registrar's certificate of title covering said land.

5. The name and address of the owner or owners of any liens or encumbrances securing the repayment of money or the performance of an obligation, which may be shown as an encumbrance on such last certificate of title or as a memorial endorsed thereon.

6. The name and address of the owner or owners of any leasehold interest shown as an encumbrance on such certificate of title or as a memorial endorsed thereon.

7. A request that said land be withdrawn from the operation of this act and that the then existing certificate of title and duplicate thereof be permanently canceled so that all future dealings with said land and the record thereof shall be under the provisions of the general recording laws.

SEC. 2. Section 48.2 is added to said act, to read:

Sec. 48.2. The owner's duplicate certificate of title, or any copy thereof issued pursuant to the provisions of this act, shall be presented to the registrar for cancellation, with the application or request for withdrawal. ^{Cancellation of certificate of title}

SEC. 3. Section 48.3 is added to said act, to read:

Sec. 48.3. Upon the filing of such application or request with the registrar, he shall cancel the original and duplicate certificates of title by making a notation of the fact of cancellation in red ink across the face of the original and duplicate certificates, and shall execute a certificate of the cancellation of such certificates and the withdrawal of the land described therein from the operation of this act. Such certificate of withdrawal shall be executed in duplicate and may be substantially in the following form: ^{Same} ^{Certificate of withdrawal}

CERTIFICATE OF WITHDRAWAL OF REGISTERED LANDS

This is to certify that _____ has (have) filed with the registrar of titles an application requesting that the land in the County of _____, State of California, described as follows:

be withdrawn from the effect and operation of "an act for the certification of land titles and simplification of the transfer of real property" approved March 17, 1897 as amended and enacted by the people of the State of California at the general election held November 3, 1914 (so-called Land Title Law) and has (have) presented to the registrar of titles for cancellation owner's duplicate certificate of title No. _____ describing said land; that such application is joined in or consented to by all of the persons required by law and that the undersigned does

hereby certify and declare that said above described lands have been and hereby are withdrawn from the effect and operation of said act.

The name (names) of the registered owner (owners) of such land as shown by the first registrar's certificate of title is (are) as follows:

Witness my hand and seal this ----- day of -----
----- 19-----.

Registrar of Titles for
----- County, State of California
By -----
Deputy

SEC. 4. Section 48.4 is added to said act, to read:

Notations

Sec. 48.4. The registrar of titles shall enter a notation of the fact of the issuance of the certificate of withdrawal in the register of titles kept by him, and shall note in the general name and property indexes opposite or near the name of the registered owner and the property description a memorandum of the fact of withdrawal together with the date thereof, and shall file one copy of the certificate of withdrawal in the file containing the documents registered in connection with the last original certificate of title.

SEC. 5. Section 48.5 is added to said act, to read:

Recordation

Sec. 48.5. After the original certificate of title has been properly canceled and the duplicate certificate of withdrawal issued by the registrar, he shall cause the last original certificate of title and one of the duplicate certificates of withdrawal to be recorded in the office of the county recorder of the county in which such land is situated and to be thereafter returned to the files of the registrar of titles with the fact and place of the recording thereof endorsed thereon. From the time of the recording of the certificate of withdrawal in the office of the county recorder, the land described in such certificate shall be withdrawn from the operation and effect of this act and thereafter all transactions affecting such land shall be conducted and all transfers and other documents affecting such land shall be executed, filed and recorded in the same manner as though such land had never been registered under the provisions of this act.

SEC. 6. Section 48.6 is added to said act, to read:

Indexing

Sec. 48.6. The county recorder shall index the certificate of withdrawal and the canceled certificate of title, in the name indices kept in his office, under the name of each person shown on the recorded certificate of title as having a lien, charge or claim upon such land, under the name of the last registered owner or owners as shown by the recorded certificate of title and also under the name of the registered owner or owners as shown by the first registrar's certificate of title issued in connection with such land. From the time of recording of the certificate of withdrawal in the office of the county recorder, all persons dealing with the land described in such certificate shall have constructive notice of the withdrawal of the title thereto from

Notice

registration under this act and shall have constructive notice of all documents, instruments and registrar's certificates of title theretofore filed in the office of the registrar of titles in connection therewith.

SEC. 7. Section 48.7 is added to said act, to read:

Sec. 48.7. The registrar shall collect a fee of ten dollars ^{Fee} (\$10) for all services rendered in connection with such withdrawal and shall also collect a sum equal to the amount charged by the recorder for recording and indexing the certificate of discharge and the canceled last certificate of title. From such sums the registrar shall pay to the recorder the fees for recording and indexing such documents.

SEC. 8. Section 48.8 is added to said act, to read:

Sec. 48.8. The withdrawal of land from registration under ^{Title} this act in accordance with the provisions of Sections 48.1 to 48.7, inclusive of this act, shall not in any manner affect any determination of title made in connection with the original registration of said land under the provisions of this act or made in connection with the issuance of any certificate of title by the registrar of titles, subsequent to the original registration, but the determination of title in such decree registering the title to said land and in the certificates of title thereafter issued in connection with the registration thereof shall remain as effective as though said land had never been withdrawn from registration, and all instruments and papers registered by the registrar of land titles in connection with the original registration and the subsequent issuance of any registrar's certificate of title affecting such land or in connection with the entry or endorsement of any memorials upon any such registrar's certificates of title shall be considered to form part of the record chain of title to such land to the same extent as though they appeared of record in the county recorder's office.

SEC. 9. Section 48.9 is added to said act, to read:

Sec. 48.9. The withdrawal of land from registration under the provisions of this act shall not terminate, diminish or impair any right which any person who has not joined in or consented to the application for withdrawal may have to look to or proceed against any insurance or indemnity fund or funds created under the provisions of this act, but any such right may be asserted and enforced in the same manner and to the same extent as though the land had never been withdrawn from registration. ^{Rights of nonjoining parties}

SEC. 10. Sections 1 to 9, inclusive, of this act shall become ^{Operative date} effective only when submitted to and approved by the electors, pursuant to Section 1b of Article IV of the Constitution of the State.

SEC. 11. Sections 1 to 9, inclusive, of this act shall be submitted to the electors for their approval or rejection at the next succeeding general election occurring at any time subsequent to 130 days after this section takes effect, or at any state-wide special election which may be called by the Governor, in his discretion, prior to such general election, in the same manner that a constitutional amendment proposed by the Legislature would ^{Submission to electors}

be submitted, and all of the provisions of law relative to submission of such constitutional amendments to the electors and to matters incidental thereto shall apply to the submission of Sections 1 to 9, inclusive, of this act, except as otherwise provided in this section or as such provisions may be clearly inapplicable for the submission of an amendment to an initiative measure pursuant to Section 1b of Article IV of the State Constitution.

CHAPTER 294

An act to amend Sections 810, 828.35, and 829.25 of the Agricultural Code, relating to artichoke standards.

In effect
October 1,
1949

[Approved by Governor May 18, 1949. Filed with
Secretary of State May 18, 1949.]

The people of the State of California do enact as follows: .

SECTION 1. Section 810 of the Agricultural Code is amended to read:

Artichokes

810. Globe artichokes shall be free from mold, decay, and insect injury or insect larvae; and free from serious damage due to freezing or other causes. Damage to any one artichoke from freezing is not serious provided the stem discoloration due to freezing does not extend beyond the area of attachment of the stem to the base of the artichoke. Damage from other causes is not serious unless it causes a waste of 10 percent, by weight, of the edible portion of the artichoke.

Not more than 10 percent, by count, of the Globe artichokes in any one container or bulk lot may be below these requirements but not to exceed one-half of this tolerance shall be allowed for any one cause.

Globe artichokes, when packed, shall not vary in size, in any one container, more than one-half of an inch in diameter when measured through the widest portion of cross section.

Markings on
containers

All containers of artichokes shall bear upon them in plain sight and in plain letters on one outside end: the name of the person who first packed or authorized the packing of the artichokes, or the name under which such packer is engaged in business, together with a sufficiently explicit address to permit ready location of such packer.

Standard
containers

Artichokes shall be in standard containers Nos. 21, 21A, and 22.

In the case of container number 21A, if any marking intended to describe the container is placed upon such container, the designation used shall contain the term "special."

Boxes

SEC. 2. Section 828.35 of said code is amended to read:

828.35.	21	Standard artichoke box-----	9 $\frac{3}{4}$	11	20 $\frac{1}{2}$
	21A	Special artichoke box-----	7	11	20 $\frac{1}{2}$
	22	Half artichoke box-----	4 $\frac{1}{2}$	11	20 $\frac{1}{2}$

SEC. 3. Section 829.25 of said code is amended to read:

This is to certify that A B of, county of, state of is now the owner of an estate (describe the estate) of, and in (describe the land), subject to the encumbrances, liens, and interests noted by the memorial underwritten or endorsed thereon, subject to the exceptions and qualifications mentioned in section 38-36-133. (Here note all statements provided herein to appear upon the certificate.)

In witness whereof, I have hereunto set my hand and affixed the official seal of my office this day of, A.D. 20.... .

(Seal)
Registrar of Titles.

Source: L. 03: p. 327, § 36. **R.S. 08:** § 752. **C.L.** § 4962. **CSA:** C. 40, § 207. **CRS 53:** § 118-10-39. **C.R.S. 1963:** § 118-10-39.

38-36-140. Owner's duplicate certificate of ownership - signature of owner. The registrar shall, at the time that he enters his original certificate of title, make an exact duplicate thereof, but putting on it the words, "Owner's duplicate certificate of ownership", and deliver the same to the owner or to his attorney duly authorized. For the purpose of preserving evidence of the signature and handwriting of the owner in his office, it is the duty of the registrar to take from the owner, in every case where it is practicable to do so, his receipt for the certificate of title, which shall be signed by the owner in person. Such receipt, when signed and delivered in the registrar's office, shall be witnessed by the registrar or deputy registrar. If such receipt is signed elsewhere, it shall be witnessed and acknowledged in the same manner as is now provided for the acknowledgment of deeds. When so signed, such receipt shall be prima facie evidence of the genuineness of such signature.

Source: L. 03: p. 328, § 37. **R.S. 08:** § 753. **C.L.** § 4963. **CSA:** C. 40, § 208. **CRS 53:** § 118-10-40. **C.R.S. 1963:** § 118-10-40.

38-36-141. Two or more owners. Where two or more persons are registered owners as tenants in common or otherwise, the owner's duplicate certificate can be issued for the entirety, or a separate duplicate owner's certificate may be issued to each owner for his undivided share.

Source: L. 03: p. 328, § 38. **R.S. 08:** § 754. **C.L.** § 4964. **CSA:** C. 40, § 209. **CRS 53:** § 118-10-41. **C.R.S. 1963:** § 118-10-41.

38-36-142. Subsequent certificates. All certificates subsequent to the first shall be in like form, except that they shall be entitled "Transfer from No." (the number of the next previous certificate relating to the same land), and shall also contain the words "Originally registered on the day of, 20...., and entered in book, at page of register".

Source: L. 03: p. 328, § 39. **R.S. 08:** § 755. **C.L.** § 4965. **CSA:** C. 40, § 210. **CRS 53:** § 118-10-42. **C.R.S. 1963:** § 118-10-42.

transfer thereof or obtaining any right or interest therein unless and until a notation of such judgment, levy, or lien is made upon the title register. The pendency of any action affecting the title to registered land or any interest therein shall not be held to be notice to any person other than the actual parties to such action unless a notation of the pendency of such action is made upon the title register.

(Ga. L. 1917, p. 108, § 54; Code 1933, § 60-426.)

JUDICIAL DECISIONS

Cited in *Lankford v. Milhollin*, 203 Ga. 491, 47 S.E.2d 70 (1948).

RESEARCH REFERENCES

Am. Jur. 2d.

- 66 Am. Jur. 2d, Records and Recording Laws, §§ 39, 46.

C.J.S.

- 76 C.J.S., Registration of Land Titles, §§ 22, 27.

ALR.

- Lis pendens as affecting property in county or district other than that in which action is pending, 71 A.L.R. 1085.

44-2-144. Freeing land from further registration; certificates as conclusive source of title; notation of encumbrances; when land automatically freed; registered land free of further registration; exception.

- a. The registered owner of the fee simple title to land may cause a transfer of the title to be registered to "himself, his heirs and assigns, free from further registration." Thereupon the land and the title thereto shall be free from the necessity of subsequent registration and shall, as to subsequent transactions, be exempt from this article so far as the interest of the person thus freeing it from registration and subsequent holders under him are concerned; but, as to such interest, the certificate of title and owner's certificate registered and issued on the last transfer shall stand as a conclusive source of subsequent title to the same extent as if it were a grant from the state. However, if the interest thus freed is, according to the title register, subject

to liens, exceptions, encumbrances, trusts, or limitations of any kind, such liens, exceptions, encumbrances, trusts, or limitations shall not be affected but shall be noted on the owner's certificate as issued on the last transfer and shall be effective as long as they shall exist. If the fee simple is registered undividedly in the name of more than one person such as tenants in common or other like relationship of joint or common interest, it shall not be freed from registration except upon the unanimous action of the owners of the entire fee.

- b. A decree of registration rendered on or after February 15, 1952, shall operate to free the registered land from further registration unless it expressly provides that the land shall remain subject to this article.
- c. All lands heretofore registered in this state are declared to be free of further registration unless the order registering said title shall provide otherwise. The certificate of title and owner's certificate registered and issued on the last transfer shall stand as conclusive source of subsequent title. If the previously registered land has been devised, conveyed, or otherwise transferred by the last registered owner or said owner's representative, title shall vest in the party to whom the land was transferred or that party's heirs, successors, and assigns, notwithstanding the failure to have had the same transferred on the title register as provided in prior statutes; provided, however, if the land or interest freed is subject to a valid outstanding lien, exception, encumbrance, trust, or limitation according to the title register, the same shall not be affected but shall be effective as long as the same shall validly exist.

(Ga. L. 1917, p. 108, § 65; Code 1933, § 60-422; Ga. L. 1952, p. 164, § 1; Ga. L. 1989, p. 563, § 4.)

Law reviews.

- For note on 1989 amendment to this Code section, see 6 Ga. St. U.L. Rev. 315 (1989).

JUDICIAL DECISIONS

Cited in *Lankford v. Dockery*, 85 Ga. App. 86, 67 S.E.2d 800 (1951).

RESEARCH REFERENCES

Am. Jur. 2d.

- 66 Am. Jur. 2d, Registration of Land Titles, § 10.

C.J.S.

- 76 C.J.S., Registration of Land Titles, § 30.

ALR.

- Transferees entitled to protection under Torrens Act certificate of title, 42 A.L.R.2d 1387.

PART 5

C ONVEYANCE, TRANSFER, AND DESCENT

44-2-160. Manner of recording deeds conveying title to registered land; validity of previous conveyances of registered land.

Deeds conveying title to all registered estates shall be recorded in the same manner as deeds conveying title to unregistered lands are recorded. All previous conveyances of interests in registered lands by the last registered owner or said owner's representatives, heirs, or assigns and recorded in the deed records in the office of the clerk of the superior court in which the land is situated shall be valid transfers of said interests. Upon request, the clerk of the superior court is authorized to note on the title register the information regarding the transfers and that the land is no longer required to be transferred on said register under this article, "The Land Registration Law."

(Ga. L. 1917, p. 108, § 30; Code 1933, § 60-501; Ga. L. 1982, p. 3, § 44; Ga. L. 1989, p. 563, § 5.)

The 1989 amendment, effective April 3, 1989, rewrote the section.

Law reviews.

- For note on 1989 amendment to this Code section, see 6 Ga. St. U.L. Rev. 315 (1989).

RESEARCH REFERENCES

Am. Jur. 2d.

- 66 Am. Jur. 2d, Registration of Land Titles, § 10.

C.J.S.

- 76 C.J.S., Registration of Land Titles, § 30.

44-2-161. Partial transfer of registered land; undivided interest; interest in particular portion; notations on register; issuance of certificates.

§501-261.5 Deregistration of registered land other than fee time share interests. (a) To deregister land under this chapter, the registered owner of the fee interest in registered land shall submit the following to the assistant registrar:

- (1) A written request to deregister the registered land, proof of title insurance in the amount of the value of the land to be deregistered, and a written waiver of all claims against the State relating to the title to the land arising after the date of deregistration; and
- (2) A plan of the parcel or parcels sought to be deregistered that includes a map and description prepared by a licensed professional surveyor in accordance with sections 502-17, 502-18, and 502-19.

(b) Upon satisfactory submission of the documents required pursuant to subsection (a), the assistant registrar shall refer the map and description of the parcel or parcels sought to be deregistered to the state land surveyor in the department of accounting and general services for approval after being checked as to form and mathematical correctness but not on the ground.

(c) Upon notification of approval by the state land surveyor, the assistant registrar shall:

- (1) Record in the bureau of conveyances, pursuant to chapter 502, the current certificate of title for the fee interest in the registered land; provided that prior thereto, the assistant registrar shall note on the certificate of title all documents and instruments that have been accepted for registration and that have not yet been noted on the certificate of title for the registered land;
- (2) Record in the bureau of conveyances, pursuant to chapter 502, the written request for deregistration presented to the assistant registrar for filing or recording, which shall be recorded immediately after the certificate or certificates of title;
- (3) Cancel the certificate of title; and
- (4) Record in the bureau of conveyances, pursuant to chapter 502, a plan of the parcel or parcels sought to be deregistered, prepared in accordance with sections 502-17, 502-18, and 502-19.

(d) The assistant registrar shall note the recordation and cancellation of the certificate of title in the registration book and in the records of the application for registration of the land that is the subject of the certificate of title. The notation shall state the:

- (1) Bureau of conveyances document number for the certificate of title recorded;
- (2) Certificate of title number; and
- (3) Land court application or consolidation number, map number, and lot number for the land that is the subject of the certificate of title recorded.

(e) The assistant registrar shall transmit the notation of the recordation and cancellation of the certificate of title to the registrar of the land court and state land surveyor.

(f) No order of court shall be required before or in connection with the performance of any of the foregoing actions.

(g) As used in this section, "registered land" shall not include the undivided interest in the land unless the undivided interests represent all of the remaining registered interest in the land. [L 2013, c 119, §§2, 13; am L 2014, c 47, §3; am L 2016, c 39, §2; am L 2021, c 187, §2]

PART II. DEREGISTRATION

Note

\$5 transaction fee; repealed on effective date of administrative rules that address the establishment of transaction fees for recordings. L 2009, c 120, §§16, 21.

§501-261 Deregistration of fee time share interests. The certificate of title for each fee time share interest shall be canceled effective as of the date and time of deregistration of the fee time share interest. Notwithstanding the provisions of section 501-261 in existence prior to July 1, 2012, a fee time share interest for which a certificate of title was not recorded in the bureau of conveyances pursuant to chapter 502 and part II of this chapter prior to July 1, 2012, shall be deregistered on July 1, 2012, at 12:01 a.m.

- (1) From and after July 1, 2012, the assistant registrar may, and upon a written request to the assistant registrar by a party in interest with respect to a certificate of title, the assistant registrar shall:
 - (A) Note on the certificate of title for each fee time share interest all documents and instruments affecting the fee time share interest:
 - (i) That were or are registered as of a date and time prior to the date and time of deregistration of the fee time share interest; and
 - (ii) That were not yet noted on the certificate of title of the fee time share interest as of the earlier to occur of: the date and time of deregistration thereof; or the date and time of cancellation of the certificate of title; and
 - (B) Certify the certificate of title.
- (2) Section 501-196 shall apply to a certificate of title updated pursuant to paragraph (1) upon approval of the same by the assistant registrar, which approval shall be evidenced by a certification of the assistant registrar endorsed upon the certificate of title. A certificate of title for a fee time share interest, including but not limited to a certificate of title recorded prior to July 1, 2012, pursuant to part II of this chapter, shall not be considered completed or approved, and shall be subject to modification by the assistant registrar, at any time prior to certification thereof by the assistant registrar. Subsequent to the certification, the certificate of title for a fee time share interest may only be modified pursuant to section 501-196 or as otherwise provided in this chapter.
- (3) Upon certification of the certificate of title for a fee time share interest by the assistant registrar, the assistant registrar shall mark the certificate of title "canceled", note the cancellation of the certificate of title in the registration book, and notify the court and the state surveyor of the cancellation. The registrar shall thereupon be authorized to file a record of the cancellation in the application or consolidation file, and the state surveyor shall then be authorized to annotate the land court map or maps by identifying

thereon the deregistered land and noting thereon the bureau of conveyances document number of the canceled certificate. The assistant registrar may adopt procedures, if any, as it may deem appropriate to reflect the cancellation of the uncertified fee time share interest certificates of title and the state surveyor may annotate the land court map or maps by identifying thereon the deregistration of land covered by uncertified fee time share certificates of title. Regardless of the date upon which any such administrative acts are performed, the cancellation of the certificate of title for a fee time share interest shall be effective as of the date and time of deregistration of that fee time share interest.

- (4) If only part of the land described in the certificate of title consists of a fee time share interest, then upon the petition of the registered owner of that portion of the registered land not constituting a fee time share interest, a new certificate of title shall be issued to the owner for that portion of the registered land not constituting a fee time share interest. If registered land is held in the condominium form of ownership, then for purposes of this subsection each condominium apartment or condominium unit for which a separate certificate of title has been issued shall be treated as if it were a separate parcel of registered land.
- (5) Except as provided in paragraph (4), no order of court shall be required prior to or in connection with the performance of any of the foregoing actions or to reflect or effect the cancellation of the certificate of title for a fee time share interest or otherwise to reflect or effect the withdrawal of the fee time share interest from the operation of this chapter. [L 2009, c 120, pt of §2, §21; am L 2012, c 121, §4; am L 2013, c 119, §§6, 11; am L 2014, c 47, §2; am L 2016, c 215, §3]

[Previous](#)

[Chapter 51](#)

[Next](#)

508.24 REGISTRATION RUNS WITH LAND; WITHDRAWAL.

Subdivision 1. **Subject to this chapter.** The obtaining of a decree of registration, and the receiving of a certificate of title shall be deemed as an agreement running with the land and binding upon the applicant and successors in the title that the land shall be and forever remain registered land, unless withdrawn therefrom as hereinafter provided, and subject to the provisions of this chapter and to all acts amendatory thereof. All dealings with the land, or any estate or interest therein, and all liens, encumbrances, and charges upon the same, after the land has been registered, and while it remains registered, shall be expressly subject to the terms and provisions of this chapter.

Subd. 2. **Petition; nonmetropolitan counties.** The registered owner of land in counties not containing a city of the first class may apply by verified petition to the district court of the county wherein the land is situated for its withdrawal from registration. The application shall be heard by the district court on not less than 20 days' written notice to all persons appearing of record or known to the petitioner to have or claim an interest in the property. The notice shall be served in the manner provided by law for the service of a summons in a civil action in the district court unless otherwise specified by the court. At the hearing any person interested in any manner in the land or who may be affected by its withdrawal from registration, may appear and be heard in favor of or in opposition to the application. After hearing the court may order that the land be withdrawn from registration, subject to encumbrances, liens, and other incidents of title then existing, and if so ordered shall require that a certified copy of the order, a certified copy of the original decree of registration, and certified copies of all undischarged instruments memorialized on the certificate of title, be recorded in the office of the county recorder at the expense of the petitioner. In its order the court shall reconcile any differences in description of the land as originally registered and as described in the last certificate of title. Upon the recording of the instruments and upon filing a certified copy of the order in the office of the registrar of titles, the land shall be withdrawn from registration and become unregistered property.

History: (8270) *RL s 3392; 1905 c 305 s 23; 1959 c 418 s 1; 1976 c 181 s 2; 1983 c 92 s 7; 1986 c 444; 1999 c 11 art 1 s 14*

Article 9.

Removal of Land from Operation of Torrens Law.

§ 43-56. Proceedings.

Any land brought under the provisions and operation of this Chapter before April 16, 1931, may be removed and excluded therefrom by a motion in writing filed in the original cause wherein said land was brought under the provisions and operation of said Chapter, and upon the filing of a petition therein showing the names of all persons owning an interest in said land and of all lien holders, mortgagees and trustees of record, and the description of said land. Upon the filing of said petition the clerk of the superior court shall issue a citation to all parties interested and named in the petition, and upon the return date of said citation and upon the hearing of said motion, the said clerk of the superior court may enter a decree in said cause removing and excluding said land from the provisions and operation of this Chapter, and transfer and conveyance of said land may be made thereafter as other common-law conveyances. (1931, c. 286, s. 1.)



Ohio Revised Code

Section 5309.68 Certificate of title - surrender - withdrawal.

Effective: [September 29, 2013](#)

Legislation: [House Bill 59 - 130th General Assembly](#)

Any person owning real estate, the title to which is registered, may request the withdrawal of such real estate from registration by presenting to the county recorder an affidavit of intention to withdraw. The affidavit shall describe the real estate, shall be properly executed and signed, and shall have attached to it the owner's duplicate certificate of title. Thereupon the county recorder shall register or record the affidavit and, upon order of the court, cancel said certificate of record and record the court's order in the unregistered land official records. Thereafter, said title shall be considered the same as other unregistered lands. A registration certificate that has been surrendered as herein provided shall be recorded according to law, and thereafter the lands conveyed therein shall be considered the same as other unregistered lands.

RCW 65.12.210

Interest acquired after filing application.

*** CHANGE IN 2022 *** (SEE 1376.SL) ***

Any person who shall take by conveyance, attachment, judgment, lien or otherwise any right, title or interest in the land, subsequent to the filing of a copy of the application for registration in the office of the county auditor, shall at once appear and answer as a party defendant in the proceeding for registration, and the right, title or interest of such person shall be subject to the order or decree of the court.

[1907 c 250 § 32; RRS § 10656.]

RCW 65.12.220

Registration—Effect.

*** CHANGE IN 2022 *** (SEE 1376.SL) ***

The obtaining of a decree of registration and receiving of a certificate of title shall be deemed an agreement running with the land and binding upon the applicant and the successors in title, that the land shall be and forever remain registered land, subject to the provisions of this chapter and of all acts amendatory thereof, unless the same shall be withdrawn from registration in the manner hereinafter provided. All dealings with the land or any estate or interest therein after the same has been brought under this chapter, and all liens, encumbrances, and charges upon the same shall be made only subject to the terms of this chapter, so long as said land shall remain registered land and until the same shall be withdrawn from registration in the manner hereinafter provided.

[1917 c 62 § 1; 1907 c 250 § 33; RRS § 10657.]

RCW 65.12.225

Withdrawal authorized—Effect.

*** CHANGE IN 2022 *** (SEE 1376.SL) ***

The owner or owners of any lands, the title to which has been or shall hereafter be registered in the manner provided by law, shall have the right to withdraw said lands from registration in the manner hereinafter provided, and after the same have been so withdrawn from registration, shall have the right to contract concerning, convey, encumber or otherwise deal with the title to said lands as freely and to the same extent and in the same manner as though the title had not been registered.

[1917 c 62 § 2; RRS § 10658.]

RCW 65.12.230

Application to withdraw.

*** CHANGE IN 2022 *** (SEE 1376.SL) ***

The owner or owners of registered lands, desiring to withdraw the same from registration, shall make and file with the registrar of titles in the county in which said lands are situated, an application in substantially the following form:

To the registrar of titles in the county of
....., state of Washington:

I, (or we), ..., the undersigned
registered owner . . . in fee simple of the following
described real property situated in the county of
....., state of Washington, to wit: (here insert the
description of the property), hereby make
application to have the title to said real property
withdrawn from registration.

Witness my (or our) hand . . . and seal . . .
this day of, (year)

.....
Applicant's signature.

Said application shall be acknowledged in the same manner as is required for the acknowledgment of deeds.

[2016 c 202 § 44; 1917 c 62 § 3; RRS § 10659.]

RCW 65.12.235

Certificate of withdrawal.

*** CHANGE IN 2022 *** (SEE 1376.SL) ***

Upon the filing of such application and the payment of a fee of five dollars, the registrar of titles, if it shall appear that the application is signed and acknowledged by all the registered owners of said land, shall issue to the applicant a certificate in substantially the following form:

This is to certify, That the owner (or
owners) in fee simple of the following described
lands situated in the county of, state of
Washington, the title to which has been heretofore
registered under the laws of the state of
Washington, to wit: (here insert description of the
property), having heretofore filed his or her (or
their) application for the withdrawal of the title to
said lands from the registry system; NOW,
THEREFORE, The title to said above described
lands has been withdrawn from the effect and
operation of the title registry system of the state of
Washington and the owner (or owners) of said

lands is (or are) by law authorized to contract concerning, convey, encumber, or otherwise deal with the title to said lands in the same manner and to the same extent as though said title had never been registered.

Witness my hand and seal this day of
., (year)

. . . .
Registrar of Titles for
. county.

[2016 c 202 § 45; 2012 c 117 § 227; 1973 c 121 § 1; 1917 c 62 § 4; RRS § 10660.]

RCW 65.12.240

Effect of recording.

*** CHANGE IN 2022 *** (SEE 1376.SL) ***

The person receiving such certificate of withdrawal shall record the same in the record of deeds in the office of the county auditor of the county in which the lands are situated and thereafter the title to said lands shall be conveyed or encumbered in the same manner as the title to lands that have not been registered.

[1917 c 62 § 5; RRS § 10661.]

RCW 65.12.245

Title prior to withdrawal unaffected.

*** CHANGE IN 2022 *** (SEE 1376.SL) ***

*This act shall not be construed to disturb the effect of any proceedings under said registry system, wherein the question of title to said real property has been determined, but all proceedings had in connection with the registering of said title, relating to the settlement or determination of said title, prior to such withdrawal, shall have the same force and effect as if said title still remained under said registry system.

[1917 c 62 § 6; RRS § 10662.]

NOTES:

***Reviser's note:** The language "This act" appears in 1917 c 62 codified herein as RCW 65.12.220 through 65.12.245.

Exhibit 4 – Selected Torrens System Repeal Statutory Provisions

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Exhibit 4 provides a selection of Torrens repeal legislation enacted in California, Colorado, Illinois, New York, Oregon, and Washington.

CHAPTER 331

An act to add Section 28007 to the Government Code, relating to officers and employees of counties, declaring the urgency thereof, to take effect immediately.

[Approved by Governor April 29, 1955 Filed with
Secretary of State April 29, 1955]

In effect
immediately

The people of the State of California do enact as follows:

SECTION 1. Section 28007 is added to the Government Code, to read:

28007. Notwithstanding any provision of law to the contrary, no officer or employee of a county shall be liable for any acts done by him, prior to June 2, 1955, in connection with having paid the monthly salary of an employee of such county if such employee has performed, during the month for which he is paid, the duties required for the position for which he is paid.

SEC. 2. This act is an urgency measure necessary for the immediate preservation of the public peace, health or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting such necessity are:

Because of technical deficiencies in processing county personnel, a question has arisen regarding the validity of the payment of the salary of several hundreds of county employees. In order that such employees may be retained in service pending corrective processing, thereby avoiding a disastrous disruption of essential county services and in order that such employees may be paid during such processing it is necessary that this act take effect immediately.

CHAPTER 332

An act to repeal an act entitled "An act for the certification of land titles and the simplification of the transfer of real estate," approved March 17, 1897, relating to the registration of land titles, deeds, and instruments affecting land titles, and all acts amending same; thereby repealing all provisions of law relating to the registration of land titles, deeds, and instruments affecting land titles, and making provision as to titles to land registered thereunder; declaring the urgency of this act, to take effect immediately.

[Approved by Governor April 29, 1955 Filed with
Secretary of State April 30, 1955]

In effect
immediately

The people of the State of California do enact as follows:

SECTION 1. An act entitled "An act for the certification of land titles and the simplification of the transfer of real estate", approved March 17, 1897, as amended, including an act

Repeal

to amend said act of March 17, 1897, approved by the electors November 3, 1914 (Statutes of 1915, page 1932), (herein collectively referred to as "said act"), is hereby repealed.

Registers of
titles, etc.

SEC. 2. Upon the effective date hereof, all registers of titles, all files and documents supporting same, and all indices and other books and records maintained under the provisions of said act shall become a part of the records of the office of the county recorder of the county in which the office of the registrar of titles has been maintained, for all purposes as fully (except as hereinafter provided) as though they had from their inception formed an integral part of the records of the office of such county recorder.

Registered
instruments,
etc.

SEC. 3. After the effective date hereof, all instruments, documents, and papers affecting title to land which had been registered under the provisions of said act (other than all instruments, documents, and papers registered by the registrar of titles prior to the effective date hereof), shall be filed or recorded in the office of the county recorder of the county in which such land is situated in the same manner and with the same effect as though title to said land had never been registered.

Effect of
titles, etc

SEC. 4. Nothing herein contained shall in any manner affect any determination made in connection with the original registration of title to any land or made in connection with the issuance of any certificate of title by the registrar of titles subsequent to the original registration. All instruments, documents, and papers registered by the registrar of titles and every entry and endorsement of any memorials upon any such certificate of title shall be considered to form part of the record chain of title to such land and afford constructive notice of their contents to the same extent as though they appeared of record in the office of the county recorder; provided, however, that no such instrument, document, paper, entry or endorsement shall have any greater or other effect after the effective date hereof, as constructive notice or otherwise, than it had or acquired at the time it was registered or made; and provided, further, that nothing herein contained shall be construed as giving any greater or other effect, as constructive notice or otherwise, to any instrument, document or paper recorded in the office of the recorder of any county prior to the effective date hereof, as to any lands the title to which had been registered than was provided by the laws of this State (including said act) in effect at the time such instrument, document or paper was recorded. (Illustration: A recorded abstract of judgment is not a lien on registered land unless registered; and such abstract of judgment, recorded but not registered prior to the effective date hereof, will, under this section, not constitute a lien on registered land after said effective date until recorded anew.)

Retention
of rights

SEC. 5. Nothing herein contained shall terminate, diminish or impair any existing right in or pertaining to land, title to which had been registered under said act, or any existing

right to resort to any fund created thereunder, but any such right may be asserted and enforced in the same manner, to the same extent, and subject to the same limitations provided in said act.

SEC. 6. This repeal of said act is made under authority of law, including the act to amend said act by adding thereto Section 116, adopted by the First Extraordinary Session of 1954, Chapter 58, and approved by the electors on November 2, 1954. Authority

SEC. 7. This act is an urgency measure necessary for the immediate preservation of the public peace, health or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting such necessity are: Urgency

To save the taxpayers of this State hundreds of thousands of dollars by making the repeal of said act effective on or before July 1, 1955, at which time budget and personnel requirements are fixed by the various county offices for the fiscal year. The Land Title Law provides for a system of registration of land titles which has proved to be unsatisfactory, cumbersome and a costly expense to the general taxpayer. The "Assurance Fund" established by the act has been insolvent for years and serves only as a trap to the unwary. The matter of land titles is of extreme importance to the people of this State and particularly when the State is experiencing a great influx of population, the security in dealing with title to land is of paramount concern. The existence of a dual system of evidencing title to land is confusing and the Land Title Law needs to be correlated into the the recording system to insure efficient and economical operation of our recording laws.

CHAPTER 333

An act to add Chapter 5, comprising Sections 5400 to 5404, inclusive, to Division 6, Title 1, of the Government Code, and to repeal Article 1, comprising Sections 50600, 50601 and 50602, of Chapter 3, Part 1, Division 1, Title 5 of said code, relating to the levy of taxes and assessments to pay principal and interest of bonds of public bodies authorized but unsold.

[Approved by Governor May 2, 1955 Filed with
Secretary of State May 2, 1955.]

In effect
September
7, 1955

The people of the State of California do enact as follows:

SECTION 1. Chapter 5, comprising Sections 5400 to 5404, inclusive, is added to Division 6, Title 1, of the Government Code, to read:

CHAPTER 5. TAX OR ASSESSMENT LEVY FOR UNSOLD BONDS

5400. "Public body" as used in this chapter means any county, city and county, city, public district, public authority or other public corporation which is authorized to issue bonds. "Public
body"

An Act

SENATE BILL 17-140

BY SENATOR(S) Sonnenberg, Baumgardner, Cooke, Crowder, Gardner, Martinez Humenik, Priola;
also REPRESENTATIVE(S) Arndt and Becker J., Gray, McKean, Rosenthal.

CONCERNING THE TORRENS TITLE REGISTRATION SYSTEM.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, amend 38-36-101 as follows:

38-36-101. Application to register title - by whom made.
(1) PRIOR TO JANUARY 1, 2018, the owner of any estate or interest in land, whether legal or equitable, except unpatented land, may apply as provided in this ~~article~~ ARTICLE 36 to have the title of said land registered. The application may be made by the applicant personally, or by an agent thereunto lawfully authorized in writing, which authority shall be executed and acknowledged in the same manner and form as is now required as to a deed, and shall be recorded in the office of the county clerk and recorder in the county in which the land, or the major portion thereof, is situated before the making of the application by such agent. A corporation may apply by its authorized agent, and an infant or any other person under

disability by his legal guardian. Joint tenants and tenants in common shall join in the application. The person in whose behalf the application is made shall be named as applicant.

(2) ON OR AFTER JANUARY 1, 2018, NO MORE APPLICATIONS TO REGISTER TITLES UNDER THIS ARTICLE 36 MAY BE MADE.

SECTION 2. In Colorado Revised Statutes, 38-36-136, amend (1) as follows:

38-36-136. Registered land to remain under this article unless removed from registration. (1) Unless removed from registration in the manner stated in this section, SECTION 38-36-204, OR SECTION 38-36-205, the obtaining of a decree of registration and receiving of a certificate of title shall be deemed an agreement running with the land and binding upon the applicant and the successors in title that the land is and remains registered land and subject to ~~the provisions of this article~~ ARTICLE 36 and of all amendments thereto. All dealings with the land or any estate or interest therein after the same has been brought under this ~~article~~ ARTICLE 36, and all liens, encumbrances, and charges upon the same shall be made only subject to the terms of this ~~article~~ ARTICLE 36. The owner, or his agent or attorney, of any real property registered under the terms of this ~~article~~ ARTICLE 36 may, at any time, withdraw said real property registration from the operation of this ~~article~~ ARTICLE 36 by surrendering to the registrar his duplicate certificate of ownership, duly endorsed with a signed and acknowledged request for such withdrawal.

SECTION 3. In Colorado Revised Statutes, add part 2 to article 36 of title 38 as follows:

PART 2 TORRENS CONCLUSION

38-36-201. Short title. THE SHORT TITLE OF THIS PART 2 IS "THE CONCLUSION OF THE TORRENS TITLE REGISTRATION ACT".

38-36-202. Definitions. AS USED IN THIS PART 2, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(1) "ADVERSE INSTRUMENT" MEANS ANY DOCUMENT, INSTRUMENT,

PAPER, OR ORDER THAT ADVERSELY AFFECTS, BUT DOES NOT CONVEY, THE FEE TITLE TO REGISTERED LAND, AND THE VALIDITY OF WHICH IS NOT DEPENDENT UPON CONSENT BY AN OWNER OF THE REGISTERED LAND OR SOME PERSON CLAIMING BY, THROUGH, OR UNDER THAT OWNER.

(2) "CERTIFICATE OF TITLE" MEANS A CURRENT CERTIFICATE OF TITLE ISSUED UNDER PART 1 OF THIS ARTICLE 36.

(3) "CONVEYANCE INSTRUMENT" MEANS ANY DOCUMENT, INSTRUMENT, PAPER, OR ORDER THAT:

(a) CONVEYS THE FEE TITLE TO REGISTERED LAND; OR

(b) AFFECTS THE TITLE TO REGISTERED LAND AND THE VALIDITY OF WHICH IS DEPENDENT UPON CONSENT BY AN OWNER OF THE REGISTERED LAND OR SOME PERSON CLAIMING BY, THROUGH, OR UNDER THAT OWNER.

(4) "REGISTERED LAND" MEANS REAL PROPERTY AND AN INTEREST IN REAL PROPERTY, THE TITLE TO WHICH HAS BEEN REGISTERED UNDER PART 1 OF THIS ARTICLE 36.

(5) "REGISTRAR" MEANS A CLERK AND RECORDER OF A COUNTY WHO IS A REGISTRAR OF TITLE IN HIS OR HER RESPECTIVE COUNTY IN ACCORDANCE WITH SECTION 38-36-109.

38-36-203. Registration - adverse instruments. ON AND AFTER THE EFFECTIVE DATE OF THIS PART 2 AND BEFORE JANUARY 1, 2020, THE REGISTRAR SHALL ONLY ACCEPT AN ADVERSE INSTRUMENT FOR REGISTRATION ON REGISTERED LAND UNDER PART 1 OF THIS ARTICLE 36.

38-36-204. Registration - conveyance instruments - recording. (1) ON AND AFTER THE EFFECTIVE DATE OF THIS PART 2 AND BEFORE JANUARY 1, 2020, THE REGISTRAR SHALL REFUSE TO ACCEPT A CONVEYANCE INSTRUMENT FOR REGISTRATION UNDER PART 1 OF THIS ARTICLE 36. INSTEAD OF ACCEPTING THE CONVEYANCE INSTRUMENT FOR REGISTRATION, THE REGISTRAR SHALL RECORD IN THE OFFICE OF THE COUNTY CLERK AND RECORDER UNDER ARTICLE 35 OF THIS TITLE 38:

(a) EACH CERTIFICATE OF TITLE, WITH ALL NOTATIONS, CERTIFICATIONS, MEMORIALS, AND ENDORSEMENTS THEREON, TO ALL

LANDS AFFECTED BY THE CONVEYANCE INSTRUMENT; AND

(b) THE CONVEYANCE INSTRUMENT, IF THE RELATED RECORDING FEES HAVE BEEN PAID.

(2) IN THE ABSENCE OF EXTENUATING CIRCUMSTANCES, THE REGISTRAR SHALL RECORD THE CERTIFICATE OF TITLE AND CONVEYANCE INSTRUMENT AS SET FORTH IN SUBSECTION (1) OF THIS SECTION WITHIN THREE BUSINESS DAYS OF RECEIVING THE CONVEYANCE INSTRUMENT. BEFORE RECORDING THE CERTIFICATE OF TITLE, THE REGISTRAR SHALL MEMORIALIZE ON THE CERTIFICATE ANY INSTRUMENTS, DOCUMENTS, PAPERS, OR ORDERS THAT HAVE BEEN FILED WITH THE REGISTRAR AND THAT HAVE NOT YET BEEN MEMORIALIZED.

38-36-205. Certificate of title - recording - notice. (1) ON OR BEFORE JANUARY 1, 2020, THE REGISTRAR SHALL REMOVE ALL THE REMAINING REGISTERED LAND FROM REGISTRATION BY RECORDING IN THE OFFICE OF THE COUNTY CLERK AND RECORDER UNDER ARTICLE 35 OF THIS TITLE 38 A CERTIFICATE OF TITLE, WITH ALL NOTATIONS, CERTIFICATIONS, MEMORIALS, AND ENDORSEMENTS THEREON, FOR EACH PARCEL OF REGISTERED LAND WITHIN THE COUNTY.

(2)(a) AT LEAST NINETY DAYS PRIOR TO RECORDING A CERTIFICATE OF TITLE UNDER THIS SECTION, A REGISTRAR SHALL MAIL A NOTICE TO EACH OWNER AT THE RESIDENCE OF THE OWNER IDENTIFIED ON THE CERTIFICATE OF TITLE OR TO THE ADDRESS FOR THE OWNER IN THE RECORDS MAINTAINED BY THE COUNTY ASSESSOR. IF THERE IS NO KNOWN ADDRESS FOR THE OWNER OR IF THE NOTICE IS RETURNED AS UNDELIVERABLE, THE REGISTRAR SHALL PLACE A LEGAL NOTICE THAT MEETS THE REQUIREMENTS SET FORTH IN SECTION 24-70-103 IN A NEWSPAPER IN THE COUNTY WHERE THE PROPERTY IS LOCATED.

(b) THE REGISTRAR SHALL INCLUDE THE FOLLOWING INFORMATION IN THE NOTICE REQUIRED UNDER SUBSECTION (2)(a) OF THIS SECTION:

(I) A DESCRIPTION OF THE REGISTERED LAND;

(II) THE NAME OF EACH OWNER OF THE REGISTERED LAND THAT IS LISTED ON THE CERTIFICATE OF TITLE;

(III) THE CERTIFICATE OF TITLE NUMBER;

(IV) A STATEMENT THAT THE TORRENS TITLE REGISTRATION SYSTEM IS BEING REPEALED AND THAT, ON OR BEFORE JANUARY 1, 2020, THE REGISTERED LAND WILL BE REMOVED FROM THE TORRENS TITLE REGISTRATION SYSTEM AND RECORDED WITH THE CLERK AND RECORDER, BUT PRIOR TO THE REMOVAL, THE OWNER MAY REMOVE THE REGISTERED LAND UNDER SECTION 38-36-136; AND

(V) THE ADDRESS AND TELEPHONE NUMBER FOR THE REGISTRAR'S OFFICE.

(3) BEFORE RECORDING A CERTIFICATE OF TITLE UNDER THIS SECTION, THE REGISTRAR SHALL MEMORIALIZE ON THE CERTIFICATE ANY INSTRUMENTS, DOCUMENTS, PAPERS, OR ORDERS THAT HAVE BEEN FILED WITH THE REGISTRAR AND THAT HAVE NOT YET BEEN MEMORIALIZED.

38-36-206. Recording fees - waived. A REGISTRAR SHALL NOT CHARGE ANY FEES FOR RECORDING A CERTIFICATE OF TITLE UNDER SECTION 38-36-204 OR 38-36-205.

38-36-207. New chain of record. (1) THE RECORDING OF A CERTIFICATE OF TITLE UNDER SECTION 38-36-204 OR 38-36-205 REMOVES THE LAND DESCRIBED IN THE CERTIFICATE FROM THIS ARTICLE 36 WITH THE SAME EFFECT AS WITHDRAWAL PURSUANT TO SECTION 38-36-136. AFTER THE RECORDING, THE RECORDED CERTIFICATE OF TITLE CONSTITUTES A NEW CHAIN OF RECORD TITLE IN THE REGISTERED OWNER OF ANY ESTATE OR INTEREST AS SHOWN ON THE CERTIFICATE, SUBJECT ONLY TO ESTATES, MORTGAGES, LIENS, CHARGES, AND INTERESTS AS MAY BE NOTED ON THE CERTIFICATE, AND FREE FROM ALL OTHERS EXCEPT THE FOLLOWING:

(a) ANY EXISTING LEASE FOR A PERIOD NOT EXCEEDING THREE YEARS, WHEN THERE IS ACTUAL OCCUPATION OF THE PREMISES UNDER THE LEASE;

(b) ALL PUBLIC HIGHWAYS EMBRACED IN THE DESCRIPTION OF THE LAND INCLUDED IN THE CERTIFICATES ARE DEEMED TO BE EXCLUDED FROM THE CERTIFICATE, AND ANY SUBSISTING RIGHT-OF-WAY OR OTHER EASEMENT FOR DITCHES OR WATER RIGHTS UPON, OVER, OR IN RESPECT TO THE LAND;

(c) ANY TAX OR SPECIAL ASSESSMENT FOR WHICH A SALE OF THE LAND HAS NOT BEEN HAD AT THE DATE OF THE CERTIFICATE OF TITLE; AND

(d) LIENS, CLAIMS, OR RIGHTS, IF ANY, ARISING OR EXISTING UNDER THE CONSTITUTION OR LAWS OF THE UNITED STATES, AND WHICH THE STATUTES OF THIS STATE CANNOT OR DO NOT REQUIRE TO APPEAR OF RECORD IN THE OFFICE OF THE COUNTY CLERK AND RECORDER.

(2) AFTER A REGISTRAR RECORDS A CERTIFICATE OF TITLE UNDER SECTION 38-36-204 OR 38-36-205, TITLE TO LANDS IS CONVEYED OR ENCUMBERED IN THE SAME MANNER AS TITLE TO UNREGISTERED LANDS. ALL INSTRUMENTS SHOWN AS MEMORIALS ON THE CERTIFICATES OF TITLE SO RECORDED HAVE THE SAME FORCE AND EFFECT AS IF THEY WERE FILED WITH THE CLERK AND RECORDER AT THE TIME THEY WERE FILED OR WERE OTHERWISE MEMORIALIZED ON THE CERTIFICATES. NO INSTRUMENT THAT WAS FILED OR RECORDED IN ANY OTHER PUBLIC OFFICE BEFORE THE RECORDING AS PROVIDED IN THIS PART 2, BUT THAT WAS NOT DULY REGISTERED, IS EFFECTIVE OR CONSTITUTES PUBLIC NOTICE AS TO THOSE LANDS AS A RESULT OF THE RECORDING; EXCEPT THAT THE INSTRUMENT MAY BE RECORDED THEREAFTER.

38-36-208. Effect of recording. (1) RECORDING OF A CERTIFICATE OF TITLE UNDER SECTION 38-36-204 OR 38-36-205 HAS NO EFFECT ON ANY PROCEEDINGS UNDER THE REGISTRY SYSTEM WHERE THE QUESTION OF TITLE TO THE REAL PROPERTY HAS BEEN DETERMINED. ALL PROCEEDINGS CONDUCTED IN CONNECTION WITH THE REGISTERING OF TITLE THAT RELATE TO THE SETTLEMENT OR DETERMINATION OF THE TITLE BEFORE THE RECORDING AND ALL PROVISIONS OF PART 1 OF THIS ARTICLE 36 THAT RELATE TO THE STATUS OF THE TITLE, INCLUDING SECTION 38-36-137, HAVE CONTINUING FORCE AND EFFECT WITH RESPECT TO THE PERIOD OF TIME THAT TITLE REMAINED UNDER THE REGISTRY SYSTEM.

(2) ANY PROVISION OF PART 1 OF THIS ARTICLE 36 THAT GIVES RISE TO A RIGHT OF ACTION FOR DAMAGES AGAINST THE COUNTY TREASURER HAS CONTINUING FORCE AND EFFECT WITH RESPECT TO THE PERIOD OF TIME THAT TITLE REMAINED UNDER THE REGISTRY SYSTEM.

38-36-209. Rights. (1) NOTHING CONTAINED IN THIS ACT TERMINATES, DIMINISHES, OR IMPAIRS ANY EXISTING RIGHT IN OR PERTAINING TO REGISTERED LAND, AND THAT RIGHT MAY BE ASSERTED AND

ENFORCED IN THE SAME MANNER, TO THE SAME EXTENT, AND SUBJECT TO THE SAME LIMITATIONS AS PROVIDED IN PART 1 OF THIS ARTICLE 36. THE RECORDING OF A CERTIFICATE OF TITLE UNDER SECTION 38-36-204 OR 38-36-205 DOES NOT CHANGE THE DATE FROM WHICH A RIGHT TO BRING AN ACTION OR PROCEEDING FIRST ACCRUES UNDER SECTION 38-36-190 FOR A PRIOR DEPRIVATION, LOSS, OR DAMAGE.

(2) IF THE OWNER OF REGISTERED LAND IS A VENDOR WHO HOLDS AFTER-ACQUIRED TITLE IN TRUST FOR A VENDEE AS PROVIDED IN SECTION 38-30-104, THE RECORDING OF A CERTIFICATE OF TITLE UNDER SECTION 38-36-204 OR 38-36-205 DOES NOT AFFECT THE RIGHTS OF THE VENDEE OR THE DUTIES OF THE VENDOR UNDER SECTION 38-30-104.

38-36-210. Voluntary withdrawals. AT ANY TIME PRIOR TO REGISTERED LAND BEING RECORDED UNDER SECTION 38-36-204 OR 38-36-205, AN OWNER MAY WITHDRAW THE REGISTERED LAND FROM REGISTRATION UNDER THE PROCEDURES SET FORTH IN SECTION 38-36-136.

38-36-211. Maintenance of records. AFTER RECORDING A CERTIFICATE OF TITLE UNDER SECTION 38-36-205 OR 38-36-206, A REGISTRAR SHALL CONTINUE TO PRESERVE AND MAINTAIN ALL RECORDS THAT HAVE BEEN RECEIVED UNDER THIS ARTICLE 36.

SECTION 4. Act subject to petition - effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 9, 2017, if adjournment sine die is on May 10, 2017); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless

approved by the people at the general election to be held in November 2018 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.



Kevin J. Grantham
PRESIDENT OF
THE SENATE



Crisanta Duran
SPEAKER OF THE HOUSE
OF REPRESENTATIVES



Effie Ameen
SECRETARY OF
THE SENATE



Marilyn Eddins
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES

APPROVED 4:26 PM 5/18/17



John W. Hickenlooper
GOVERNOR OF THE STATE OF COLORADO

may hinder access to solar energy necessary for the proper functioning of solar energy systems, as defined in Section 1.2 of The Comprehensive Solar Energy Act of 1977, or to recommend changes in such schemes.

(6) To exercise such other powers germane to the powers granted by this Section as may be conferred by the township board of trustees.

(c) If a county in which a township is located has adopted a county zoning ordinance pursuant to *Division 5-12 of the Counties Code "An Act in relation to county zoning"*, approved June 28, 1935, as amended, the recommendations of the township plan commission may be presented by the township board of trustees to the county board of the county where the township is located.

(Source: P.A. 85-1209.)

Section 5. This Act takes effect upon becoming law.

Passed in the General Assembly January 8, 1991.

Approved January 14, 1991

Effective January 14, 1991.

PUBLIC ACT 86-1481
(House Bill No. 3386)

AN ACT concerning local and State government.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

ARTICLE 1

Section 1. This Article may be cited as the Torrens Repeal Law. References in this Article to "this Act" mean this Article.

Section 2. As used in this Act:

"Adverse instrument" means any document, instrument, or paper that adversely affects, but does not convey, the fee title to registered land, and the validity of which is not dependent upon consent by an owner of the registered land or some person claiming by, through, or under that owner. Adverse instruments include, but are not limited to, mechanics' lien claims, memoranda of judgment, and lis pendens notices. Adverse instruments do not include sheriff's deeds, marshal's deeds, or tax deeds.

"Voluntary instrument" means any document, instrument, or paper that either conveys the fee title to registered land or affects title to registered land and the validity of which is dependent upon consent by an owner of the registered land or some person claiming by, through, or under that owner. Voluntary instruments include, but are not limited to, deeds, including tax deeds, sheriff's deeds, and marshal's deeds, mortgages, assignments of mortgage, leases, and grants of easement or license.

"Registered land" means real property and interests in real property, the title to which has been registered under the Registered Titles (Torrens) Act.

"Registrar's certification of condition of title" means a document, prepared manually or by data processing equipment, that contains the number of the certificate of title, name of the owner, permanent real estate index number, legal description of the land, and nature of the estate of the owner and by memorial contains a description of all estates, easements, encumbrances, liens, interests, and charges to

New matter indicated by italics - deletions by strikeout.

which the estate of the owner is subject; in the event title to the land is held in trust, it shall so state; and if the land is subject to any condition or limitation, it shall state the nature and character of the condition or limitation.

Section 3. On and after the effective date of this Act, no additional land may be registered under the Registered Titles (Torrens) Act.

Section 4. On and after the effective date of this Act and before January 1, 1997, the registrar shall accept for registration, as memorials or otherwise, on registered land only adverse instruments.

Section 5. On and after the effective date of this Act and before January 1, 1997, the registrar shall refuse to accept for registration any instrument that is a voluntary instrument. Instead of accepting a voluntary instrument for registration, the registrar shall, upon payment of the statutory recording fee, place of record with the recorder each current certificate of title or a registrar's certification of condition of title to all lands affected by that voluntary instrument. Before placing the certificate or certification of record, the registrar shall memorialize on the certificate or certification any instruments, documents, or papers that have been filed with the registrar and that have not yet been memorialized.

Section 6. On January 1, 1997, or as soon thereafter as it can practicably be accomplished, the registrar shall, without charge, place on record with the recorder registrar's certifications of condition of title or the certificates of title of all remaining registered land. Before placing those certificates or certifications of record, the registrar shall memorialize on the certificates or certifications any instruments, documents, or papers that have been filed with the registrar and that have not yet been memorialized.

Section 7. Upon each filing with the recorder under Sections 5 or 6, the recorded certificate or registrar's certification shall, from and after the date of the recording, constitute a new chain of record title in the registered owner of any estate or interest as shown on the certificate or registrar's certification, subject only to estates, mortgages, liens, charges, and interests as may be noted on the certificate or registrar's certification, and free from all others except the following:

(1) Unpaid general taxes, special taxes, or special assessments and unredeemed tax sales and forfeitures for nonpayment.

(2) Liens for federal income taxes payable to the United States, recorded in the office of the recorder before the recording of the certificate of title.

(c) Liens for taxes payable to the Illinois Department of Revenue, recorded in the office of the recorder before the recording of the certificate of title.

(d) Mechanics' liens that are recorded in accordance with the statutory authority creating the liens.

After recording of certificates or registrar's certifications under Sections 5 or 6, title to lands shall be conveyed or encumbered in the same manner as title to unregistered lands. All instruments shown as memorials on the certificates of

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title or registrar's certifications of condition of title so recorded shall have the same force and effect as if they were filed with the recorder at the time they were filed or were otherwise memorialized on the certificates of title or registrar's certifications of condition of title. No instrument, however, that was filed or recorded in any other public office before the recording as provided in this Act, but that was not duly registered, shall become effective or constitute public notice as to those lands as a result of the recording as provided in this Act, except that the instrument may be recorded thereafter.

Section 8. Recording of a certificate of title or registrar's certification of condition of title under Section 5 or 6 shall not disturb the effect of any proceedings under the registry system where the question of title to the real property has been determined. All proceedings had in connection with the registering of title that relate to the settlement or determination of the title before that recording, and all provisions of the Registered Titles (Torrens) Act that relate to the status of the title, shall have continuing force and effect with respect to the period of time that title remained under the registry system. Those provisions giving rise to a right of action for damages against the county shall also continue in force and effect with respect to the period of time that title remained under the registry system.

Section 9. Nothing contained in this Act terminates, diminishes, or impairs any existing right in or pertaining to registered land or any existing right to resort to the indemnity fund created under Sections 99 through 103 of the Registered Titles (Torrens) Act but that right may be asserted and enforced in the same manner, to the same extent, and subject to the same limitations as provided in those Sections.

Section 10. The Registered Titles (Torrens) Act is amended by adding Sections 110.1, 110.2, and 110.3 as follows:

(Ch. 30, new par. 148.1)

Sec. 110.1. This Act is subject to the Torrens Repeal Law.

(Ch. 30, new par. 148.2)

Sec. 110.2. Sections 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 11a, 11b, 12, 15, 15a, 15b, 16, 17, 18, 19, 20, 22, 23, 24, 25, 26, 28, 29, 30, 31, 34, 35, 35a, 36, 37, 38, 39, 40, 40a, 41, 42, 43, 44, 45, 46, 47, 47a, 48, 49, 50, 51, 52.1, 52.2, 52.3, 52.4, 52.5, 52.6, 52.7, 57, 58, 58a, 59, 60, 60a, 61, 65, 65a, 66, 67, 68, 70, 71, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 92a, 94, 94a, 94b, 95, 96, 97.1, 104, 105, 106, 107, 108, 108.1, 109, and 110 of this Act are repealed on July 1, 1997.

(Ch. 30, new par. 148.3)

Sec. 110.3. This Act is repealed on July 1, 2037.

ARTICLE 2

Section 1. Short title. This Article may be cited as the Will-Kankakee Regional Development Authority Law. In this Article, "this Act" means this Article.

Section 2. Findings. The General Assembly hereby determines and declares:

(a) That labor surplus areas currently exist in the Will County and Kankakee County area;

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(b) That the economic burdens resulting from involuntary unemployment fall in part upon the State in the form of increased need for public assistance and reduced tax revenues and, in the event that the unemployed worker and his family migrate elsewhere to find work, may also fall upon the municipalities and other taxing districts within the areas of unemployment in the form of reduced tax revenues, thereby endangering their financial ability to support necessary governmental services for their remaining inhabitants;

(c) That the State has a responsibility to help create a favorable climate for new and improved job opportunities for its citizens by encouraging the development of commercial and service businesses and industrial and manufacturing plants within the Will County and Kankakee County area;

(d) That in order to foster civic and neighborhood pride, citizens require access to educational institutions, recreation, parks and open spaces, entertainment and sports, a reliable transportation network, cultural facilities and theaters;

(e) That the main purpose of this Act is to promote industrial, commercial, service, transportation and recreational activities and facilities, thereby reducing the evils attendant upon unemployment and enhancing the public health, safety, morals, happiness and general welfare of this State.

Section 3. Definitions. The following terms, whenever used or referred to in this Act, shall have the following meanings, except in such instances where the context may clearly indicate otherwise:

(a) "Authority" means the Will-Kankakee Regional Development Authority created by this Act.

(b) "Governmental agency" means any federal, State or local governmental body, and any agency or instrumentality thereof, corporate or otherwise.

(c) "Person" means any natural person, firm, partnership, corporation, both domestic and foreign, company, association or joint stock association and includes any trustee, receiver, assignee or personal representative thereof.

(d) "Revenue bond" means any bond issued by the Authority the principal and interest of which is payable solely from revenues or income derived from any project or activity of the Authority.

(e) "Board" means the Will-Kankakee Regional Development Authority Board of Directors.

(f) "Governor" means the Governor of the State of Illinois.

(g) "City" means any city, village, incorporated town or township within the geographical territory of the Authority.

(h) "Industrial project" means (1) a capital project, including one or more buildings and other structures, improvements, machinery and equipment whether or not on the same site or sites now existing or hereafter acquired, suitable for use by any manufacturing, industrial, research, transportation or commercial enterprise including but not limited to use as a factory, mill, processing plant, assembly plant, packaging plant, fabricating plant, office building, industrial distribution center, warehouse, repair, overhaul or service facility, freight terminal, research facility, test facility, railroad facility, solid waste and wastewater

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treatment and disposal sites and other pollution control facilities, resource or waste reduction, recovery, treatment and disposal facilities, and including also the sites thereof and other rights in land therefor whether improved or unimproved, site preparation and landscaping and all appurtenances and facilities incidental thereto such as utilities, access roads, railroad sidings, truck docking and similar facilities, parking facilities, dockage, wharfage, railroad roadbed, track, trestle, depot, terminal, switching and signaling equipment or related equipment and other improvements necessary or convenient thereto; or (2) any land, buildings, machinery or equipment comprising an addition to or renovation, rehabilitation or improvement of any existing capital project.

(i) "Commercial project" means any project, including but not limited to one or more buildings and other structures, improvements, machinery and equipment whether or not on the same site or sites now existing or hereafter acquired, suitable for use by any retail or wholesale concern, distributorship or agency, any cultural facilities of a for-profit or not-for-profit type including but not limited to educational, theatrical, recreational and entertainment, sports facilities, racetracks, stadiums, convention centers, exhibition halls, arenas, opera houses and theaters, waterfront improvements, swimming pools, boat storage, moorage, docking facilities, restaurants, velodromes, coliseums, sports training facilities, parking facilities, terminals, hotels and motels, gymnasiums, medical facilities and port facilities.

(j) "Project" means an industrial, commercial or service project or any combination thereof provided that all uses shall fall within one of the categories described above. Any project, of any nature whatsoever, shall automatically include all site improvements and new construction involving sidewalks, sewers, solid waste and wastewater treatment and disposal sites and other pollution control facilities, resource or waste reduction, recovery, treatment and disposal facilities, parks, open spaces, wildlife sanctuaries, streets, highways and runways.

(k) "Lease agreement" shall mean an agreement whereby a project acquired by the Authority by purchase, gift or lease is leased to any person or corporation which will use or cause the project to be used as a project as heretofore defined upon terms providing for lease rental payments at least sufficient to pay when due all principal of and interest and premium, if any, on any bonds, notes or other evidences of indebtedness of the Authority issued with respect to such project, providing for the maintenance, insurance and operation of the project on terms satisfactory to the Authority and providing for disposition of the project upon termination of the lease term, including purchase options or abandonment of the premises, with such other terms as may be deemed desirable by the Authority.

(l) "Loan agreement" means any agreement pursuant to which the Authority agrees to loan the proceeds of its bonds, notes or other evidences of indebtedness issued with respect to a project to any person or corporation which will use or cause the project to be used as a project as heretofore defined upon terms providing for loan repayment installments at least sufficient to pay when due all principal of and

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interest and premium, if any, on any bonds, notes or other evidences of indebtedness of the Authority issued with respect to the project, providing for maintenance, insurance and operation of the project on terms satisfactory to the Authority and providing for other matters as may be deemed advisable by the Authority.

(m) "Financial aid" means the expenditure of Authority funds or funds provided by the Authority through the issuance of its revenue bonds, notes or other evidences of indebtedness for the development, construction, acquisition or improvement of a project.

(n) "Costs incurred in connection with the development, construction, acquisition or improvement of a project" means the following: the cost of purchase and construction of all lands and improvements in connection therewith and equipment and other property, rights, easements and franchises acquired which are deemed necessary for such construction; financing charges; interest costs with respect to bonds, notes and other evidences of indebtedness of the Authority prior to and during construction and for a period of 6 months thereafter; engineering and legal expenses; the costs of plans, specifications, surveys and estimates of costs and other expenses necessary or incident to determining the feasibility or practicability of any project, together with such other expenses as may be necessary or incident to the financing, insuring, acquisition and construction of a specific project and the placing of the same in operation.

(o) "Terminal" means a public place, station or depot for receiving and delivering passengers, baggage, mail, freight or express matter and any combination thereof in connection with the transportation of persons and property on water or land or in the air.

(p) "Terminal facilities" means all land, buildings, structures, improvements, equipment and appliances useful in the operation of public warehouse, storage and transportation facilities and industrial, manufacturing or commercial activities for the accommodation of or in connection with commerce by water or land or in the air or useful as an aid, or constituting an advantage or convenience to, the safe landing, taking off and navigation of aircraft or the safe and efficient operation or maintenance of a public airport.

(q) "Port facilities" means all public structures, except terminal facilities as defined herein, that are in, over, under or adjacent to navigable waters and are necessary for or incident to the furtherance of water commerce and includes the widening and deepening of slips, harbors and navigable waters.

(r) "Airport" means any locality, either land or water, which is used or designed for the landing and taking off of aircraft or for the location of runways, landing fields, aerodromes, hangars, buildings, structures, airport roadways and other facilities.

Section 4. Establishment.

(a) There is hereby created a political subdivision, body politic and municipal corporation named the Will-Kankakee Regional Development Authority. The territorial jurisdiction of the Authority is that geographic area within the boundaries of Will and Kankakee counties in the State of Illinois and any navigable waters and air space located therein.

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(b) The governing and administrative powers of the Authority shall be vested in a body consisting of 10 members including, as an ex officio member, the Director of the Department of Commerce and Community Affairs, or his or her designee. The other 9 members of the Authority shall be designated "public members", 3 of whom shall be appointed by the Governor, 3 of whom shall be appointed by the county board chairman of Will County, and 3 of whom shall be appointed by the county board chairman of Kankakee County. All public members shall reside within the territorial jurisdiction of this Act. Six members shall constitute a quorum. The public members shall be persons of recognized ability and experience in one or more of the following areas: economic development, finance, banking, industrial development, small business management, real estate development, community development, venture finance, organized labor or civic, community or neighborhood organization. The Chairman of the Authority shall be elected by the Board annually from the 6 members appointed by the county board chairmen.

(c) The terms of all members of the Authority shall begin 30 days after the effective date of this Act. Of the 9 public members appointed pursuant to this Act, 3 shall serve until the third Monday in January 1992, 3 shall serve until the third Monday in January 1993, and 3 shall serve until the third Monday in January 1994. All successors shall be appointed by the original appointing authority and hold office for a term of 3 years commencing the third Monday in January of the year in which their term commences, except in case of an appointment to fill a vacancy. Vacancies occurring among the public members shall be filled for the remainder of the term. In case of vacancy in a Governor-appointed membership when the Senate is not in session, the Governor may make a temporary appointment until the next meeting of the Senate when a person shall be nominated to fill such office, and any person so nominated who is confirmed by the Senate shall hold office during the remainder of the term and until a successor shall be appointed and qualified. Members of the Authority shall not be entitled to compensation for their services as members but may be reimbursed for all necessary expenses incurred in connection with the performance of their duties as members.

(d) The Governor may remove any public member of the Authority in case of incompetency, neglect of duty, or malfeasance in office.

(e) The Board may appoint an Executive Director who shall have a background in finance, including familiarity with the legal and procedural requirements of issuing bonds, real estate or economic development and administration. The Executive Director shall hold office at the discretion of the Board. The Executive Director shall be the chief administrative and operational officer of the Authority, shall direct and supervise its administrative affairs and general management, shall perform such other duties as may be prescribed from time to time by the members and shall receive compensation fixed by the Authority. The Executive Director shall attend all meetings of the Authority; however, no action of the Authority shall be invalid on account of the absence of the Executive Director from a meeting. The Authority may engage the services of such other agents and

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employees, including attorneys, appraisers, engineers, accountants, credit analysts and other consultants, as it may deem advisable and may prescribe their duties and fix their compensation.

(f) The Board may, by majority vote, nominate up to 4 non-voting members for appointment by the Governor. Non-voting members shall be persons of recognized ability and experience in one or more of the following areas: economic development, finance, banking, industrial development, small business management, real estate development, community development, venture finance, organized labor or civic, community or neighborhood organization. Non-voting members shall serve at the pleasure of the Board. All non-voting members may attend meetings of the Board and may be reimbursed as provided in subsection (c).

(g) The Board shall create a task force to study and make recommendations to the Board on the economic development of the territory within the jurisdiction of this Act. The members of the task force shall reside within the territorial jurisdiction of this Act, shall serve at the pleasure of the Board and shall be persons of recognized ability and experience in one or more of the following areas: economic development, finance, banking, industrial development, small business management, real estate development, community development, venture finance, organized labor or civic, community or neighborhood organization. The number of members constituting the task force shall be set by the Board and may vary from time to time. The Board may set a specific date by which the task force is to submit its final report and recommendations to the Board.

Section 5. Duty. All official acts of the Authority shall require the approval of at least 6 members. It shall be the duty of the Authority to promote development within the geographic confines of Will and Kankakee counties. The Authority shall use the powers herein conferred upon it to assist in the development, construction and acquisition of industrial or commercial projects within those counties.

Section 6. Powers.

(a) The Authority possesses all the powers of a body corporate necessary and convenient to accomplish the purposes of this Act, including, without any intended limitation upon the general powers hereby conferred, the following:

(1) to enter into loans, contracts, agreements and mortgages in any matter connected with any of its corporate purposes and to invest its funds;

(2) to sue and be sued;

(3) to employ agents and employees necessary to carry out its purposes;

(4) to have and use a common seal and to alter the same at its discretion;

(5) to adopt all needful ordinances, resolutions, by-laws, rules and regulations for the conduct of its business and affairs and for the management and use of the projects developed, constructed, acquired and improved in furtherance of its purposes;

(6) to designate the fiscal year for the Authority;

(7) to accept and expend appropriations; and

(8) to have and exercise all powers and be subject to all duties usually incident to boards of directors of corporations.

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(b) The Authority shall not issue any bonds relating to the financing of a project located within the planning and subdivision control jurisdiction of any municipality or county unless: (1) notice, including a description of the proposed project and the financing therefor, is submitted to the corporate authorities of such municipality or, in the case of a proposed project in an unincorporated area, to the county board; and (2) such corporate authorities do not, or the county board does not, adopt a resolution disapproving the project within 45 days after receipt of the notice.

(c) If any of the powers set forth in this Act are exercised within the jurisdictional limits of any municipality, all ordinances of such municipality shall remain in full force and effect and shall be controlling.

(d) To acquire, own, lease, sell or otherwise dispose of interests in and to real property and improvements situated thereon and in personal property necessary to fulfill the purposes of the Authority.

(e) To engage in any activity or operation which is incidental to and in furtherance of efficient operation to accomplish the Authority's primary purpose.

(f) To acquire, own, construct, lease, operate and maintain bridges, terminals, terminal facilities and port facilities and to fix and collect just, reasonable and nondiscriminatory charges for the use of such facilities. The charges so collected shall be used to defray the reasonable expenses of the Authority and to pay the principal and interest of any revenue bonds issued by the Authority.

(g) Subject to any applicable condition imposed by this Act, to locate, establish and maintain a public airport, public airports and public airport facilities within its corporate limits or within or upon any body of water adjacent thereto and to construct, develop, expand, extend and improve any such airport or airport facility.

Section 7. Bonds.

(a) The Authority, with the written approval of the Governor, shall have the continuing power to issue bonds, notes, or other evidences of indebtedness in an aggregate amount not to exceed \$100,000,000 for the purpose of developing, constructing, acquiring or improving projects, including those established by business entities locating or expanding property within the territorial jurisdiction of the Authority, for entering into venture capital agreements with businesses locating or expanding within the territorial jurisdiction of the Authority, for acquiring and improving any property necessary and useful in connection therewith and for the purposes of the Employee Ownership Assistance Act. For the purpose of evidencing the obligations of the Authority to repay any money borrowed, the Authority may, pursuant to resolution, from time to time issue and dispose of its interest bearing revenue bonds, notes or other evidences of indebtedness and may also from time to time issue and dispose of such bonds, notes or other evidences of indebtedness to refund, at maturity, at a redemption date or in advance of either, any bonds, notes or other evidences of indebtedness pursuant to redemption provisions or at any time before maturity. All such bonds, notes or other evidences of indebtedness shall be payable from the revenues or income to be derived from loans made with respect to projects, from the leasing or sale of the projects or from any other funds

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available to the Authority for such purposes. The bonds, notes or other evidences of indebtedness may bear such date or dates, may mature at such time or times not exceeding 40 years from their respective dates, may bear interest at such rate or rates not exceeding the maximum rate permitted by the Bond Authorization Act, may be in such form, may carry such registration privileges, may be executed in such manner, may be payable at such place or places, may be made subject to redemption in such manner and upon such terms, with or without premium as is stated on the face thereof, may be authenticated in such manner and may contain such terms and covenants as may be provided by an applicable resolution.

(b-1) The holder or holders of any bonds, notes or other evidences of indebtedness issued by the Authority may bring suits at law or proceedings in equity to compel the performance and observance by any corporation or person or by the Authority or any of its agents or employees of any contract or covenant made with the holders of such bonds, notes or other evidences of indebtedness, to compel such corporation, person, the Authority and any of its agents or employees to perform any duties required to be performed for the benefit of the holders of any such bonds, notes or other evidences of indebtedness by the provision of the resolution authorizing their issuance and to enjoin such corporation, person, the Authority and any of its agents or employees from taking any action in conflict with any such contract or covenant.

(b-2) If the Authority fails to pay the principal of or interest on any of the bonds or premium, if any, as the same become due, a civil action to compel payment may be instituted in the appropriate circuit court by the holder or holders of the bonds on which such default of payment exists or by an indenture trustee acting on behalf of such holders. Delivery of a summons and a copy of the complaint to the Chairman of the Board shall constitute sufficient service to give the circuit court jurisdiction of the subject matter of such a suit and jurisdiction over the Authority and its officers named as defendants for the purpose of compelling such payment. Any case, controversy or cause of action concerning the validity of this Act relates to the revenue of the State of Illinois.

(c) Notwithstanding the form and tenor of any such bonds, notes or other evidences of indebtedness and in the absence of any express recital on the face thereof that it is non-negotiable, all such bonds, notes and other evidences of indebtedness shall be negotiable instruments. Pending the preparation and execution of any such bonds, notes or other evidences of indebtedness, temporary bonds, notes or evidences of indebtedness may be issued as provided by ordinance.

(d) To secure the payment of any or all of such bonds, notes or other evidences of indebtedness, the revenues to be received by the Authority from a lease agreement or loan agreement shall be pledged, and, for the purpose of setting forth the covenants and undertakings of the Authority in connection with the issuance thereof and the issuance of any additional bonds, notes or other evidences of indebtedness payable from such revenues, income or other funds to be derived from projects, the Authority may execute and deliver a mortgage or trust agreement. A remedy for any breach or

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default of the terms of any such mortgage or trust agreement by the Authority may be by mandamus proceedings in the appropriate circuit court to compel the performance and compliance therewith, but the trust agreement may prescribe by whom or on whose behalf such action may be instituted.

(e) Such bonds or notes shall be secured as provided in the authorizing ordinance which may, notwithstanding any other provision of this Act, include in addition to any other security a specific pledge or assignment of and lien on or security interest in any or all revenues or money of the Authority from whatever source which may by law be used for debt service purposes and a specific pledge or assignment of and lien on or security interest in any funds or accounts established or provided for by ordinance of the Authority authorizing the issuance of such bonds or notes.

(f) In the event that the Authority determines that monies of the Authority will not be sufficient for the payment of the principal of and interest on its bonds during the next succeeding State fiscal year, the Chairman shall certify to the Governor, on or before September of the then current State fiscal year, the amount required by the Authority to enable it to pay such principal of and interest on the bonds. The Governor shall include the amount so certified in the State budget. This subsection shall not apply to any bonds or notes as to which the Authority shall have determined, in the resolution authorizing the issuance of the bonds or notes, that this subsection shall not apply. Whenever the Authority makes such a determination, that fact shall be plainly stated on the face of the bonds or notes and that fact shall also be reported to the Governor.

(g) The State of Illinois pledges to and agrees with the holders of the bonds and notes of the Authority issued pursuant to this Section that the State will not limit or alter the rights and powers vested in the Authority by this Act so as to impair the terms of any contract made by the Authority with such holders or in any way impair the rights and remedies of such holders until such bonds and notes, together with interest thereon, with interest on any unpaid installments of interest, and all costs and expenses in connection with any action or proceedings by or on behalf of such holders, are fully met and discharged. In addition, the State pledges to and agrees with the holders of the bonds and notes of the Authority issued pursuant to this Section that the State will not limit or alter the basis on which State funds are to be paid to the Authority as provided in this Act, or the use of such funds, so as to impair the terms of any such contract. The Authority is authorized to include these pledges and agreements of the State in any contract with the holders of bonds or notes issued pursuant to this Section.

Section 8. Acquisition.

(a) The Authority may, but need not, acquire title to any project with respect to which it exercises its authority.

(b) The Authority shall have power to acquire by purchase, lease, gift or otherwise any property or rights therein from any person or persons, the State of Illinois, any municipal corporation, any local unit of government, the government of the United States and any agency or instrumentality of the United States, any body politic or any county useful for its purposes, whether improved for the

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purposes of any prospective project or unimproved. The Authority may also accept any donation of funds for its purposes from any such source.

(c) The Authority shall have power to develop, construct and improve, either under its own direction or through collaboration with any approved applicant, or to acquire through purchase or otherwise any project, using for such purpose the proceeds derived from its sale of revenue bonds, notes or other evidences of indebtedness, or governmental loans or grants and to hold title in the name of the Authority to such projects.

(d) The Authority shall have the power to enter into intergovernmental agreements with the State of Illinois, the counties of Will and Kankakee, the Illinois Development Finance Authority, the Illinois Education Facilities Authority, the Metropolitan Pier and Exposition Authority, the United States government and any agency or instrumentality of the United States, any unit of local government located within the territory of the Authority or any other unit of government to the extent allowed by Article VII, Section 10 of the Illinois Constitution and the Intergovernmental Cooperation Act.

(e) The Authority shall have the power to share employees with other units of government, including agencies of the United States, agencies of the State of Illinois and agencies or personnel of any unit of local government.

(f) The Authority shall have the power to exercise powers and issue bonds as if it were a municipality so authorized in Divisions 12.1, 74, 74.1, 74.3 and 74.5 of Article 11 of the Illinois Municipal Code.

Section 9. Bridges.

(a) In addition to the power and authority heretofore conferred upon the Authority, the Authority, in its own name, shall have full power and authority: to acquire and thereafter operate and maintain any existing vehicular toll bridge across any waters which form a common boundary between any city within the territory of the Authority and any other city either within or without the State and to reconstruct, improve and repair such existing bridge; to construct, maintain and operate an additional vehicular toll bridge and approaches across these waters at a point suitable to the interests of navigation and to reconstruct, repair and improve the same; to construct, maintain and operate a tunnel under these waters and to reconstruct, repair and improve the same; and to issue and sell negotiable revenue bonds of the Authority for such purposes.

(b) Such bonds shall be authorized by ordinances as the Authority may determine from time to time, such ordinances to contain such provisions with respect to the form thereof and maturity, interest rate, sinking fund, redemption and refunding as are customary and usual. Such bonds shall be issued under a trust indenture from the Authority to a corporate trustee, which indenture shall contain the usual and customary provisions with respect to the issuance of bonds, the application of the revenues of such bridge or tunnel for the creation of a sinking fund to provide for the payment of such bonds and interest thereon, the holding of the proceeds of the bonds in a special trust for the purpose of acquiring or constructing such bridge or tunnel and a first priority pledge and assignment by the Authority to the

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trustee under such trust indenture of the revenues of such bridge or tunnel over and above the cost of operation and maintenance thereof as security for the payment of the principal of and interest on such bonds. The Authority shall establish, maintain and collect tolls for transit over such bridge or through such tunnel acquired or constructed hereunder sufficient at all times to pay the cost of the operation and maintenance thereof and to pay the principal of and interest on the bonds issued hereunder. Such bonds and the coupons evidencing interest thereon shall constitute an irrevocable contract between the holders thereof and the Authority that such tolls shall always be sufficient therefor. No bonds issued hereunder shall bear interest at a rate exceeding the market prime rate and all such bonds so issued hereunder shall be sold for not less than par and accrued interest to the date of delivery and payment and may be sold at private sale without prior publication of notice thereof. Such bonds shall be payable solely and only from the revenues of the Authority pledged to the payment thereof.

Section 10. Designation of depository. The Authority shall biennially designate a national or State bank or banks as depositories of its money. Such depositories shall be designated only within the State and upon condition that bonds approved as to form and surety by the Authority and at least equal in amount to the maximum sum expected to be on deposit at any one time shall be first given by such depositories to the Authority, such bonds to be conditioned for the safe keeping and prompt repayment of such deposits. When any of the funds of the Authority shall be deposited by the treasurer in any such depository, the treasurer and the sureties on his official bond shall, to such extent, be exempt from liability for the loss of any such deposited funds by reason of the failure, bankruptcy or any other act or default of such depository; provided that the Authority may accept assignments of collateral by any depository of its funds to secure such deposits to the same extent and conditioned in the same manner as assignments of collateral are permitted by law to secure deposits of the funds of any city.

Section 11. Taxation prohibited. The Authority shall have no right or authority to levy any tax or special assessment, to pledge the credit of the State or any other subdivision or municipal corporation thereof or to incur any obligation enforceable upon any property, either within or without the territory of the Authority.

Section 12. Fees. The Authority may collect fees and charges in connection with its loans, commitments and servicing and provide technical assistance in the development of the region.

Section 13. Reports. The Authority shall annually submit a report of its finances to the Auditor General. The Authority shall annually submit a report of its activities to the Governor and General Assembly.

ARTICLE 3

Section 1. The Illinois Municipal Code is amended by changing Sections 8-11-1 and 8-11-5 as follows:

(Ch. 24, par. 8-11-1)

Sec. 8-11-1. The corporate authorities of a home rule municipality may impose a tax upon all persons engaged in the business of selling tangible personal property, other than an

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item of tangible personal property titled or registered with an agency of this State's government, at retail in the municipality on the gross receipts from such sales made in the course of such business. If imposed, such tax shall only be imposed in 1/4% increments. On and after September 1, 1991, this additional tax may not be imposed on the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The tax imposed by a home rule municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the "Retailers' Occupation Tax Act"~~7-approved-June-28-1933-as amended~~ shall permit such retailer to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda, arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1d, 1e, 1f, 1i, 1j, 2 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13 and 13 1/2 of the "Retailers' Occupation Tax Act"~~7-as-the-same-are now-or-may-hereafter-be-amended~~, as fully as if provisions contained in those Sections of the "Retailers' Occupation Tax Act" were set forth herein.

No tax may be imposed by a home rule municipality pursuant to this Section unless such municipality also imposes a tax at the same rate pursuant to Section 8-11-5 of this Act.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the "Use Tax Act", pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such

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notification from the Department. Such refund shall be paid by the State Treasurer out of the home rule municipal retailers' occupation tax fund.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder. On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts which were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amount which the Department determines is necessary to offset any amounts which were payable to a different taxing body but were erroneously paid to the municipality. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities, provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

In addition to the disbursement required by the preceding paragraph and in order to mitigate delays caused by distribution procedures, an allocation shall, if requested, be made in November 1990, or within 10 days after the effective date of the amendments to this Section in this amendatory Act of 1991, whichever is later, and in November of each year thereafter, to each municipality that received more than \$500,000 during the preceding fiscal year, (July 1 through June 30) whether collected by the municipality or disbursed by the Department as required by this Section. Prior to the first day of August, 1990, or within 10 days after the effective date of the amendments to this Section in this amendatory Act of 1991, whichever is later, participating municipalities shall notify the Department in writing of intent to participate. In addition, for the initial distribution, participating municipalities shall certify to the Department the amounts collected by the municipality for each month under its home rule occupation and service occupation tax during the period July 1, 1989 through June 30, 1990. The allocation in November 1990, or within 10 days after the effective date of the amendments to this Section in this amendatory Act of 1991, shall be in an amount equal to the monthly average of these amounts, excluding the 2 months of highest receipts. Monthly average for the period of July 1, 1990 through June 30, 1991 will be determined as follows: the amounts collected by the municipality under its home rule occupation and service occupation tax during the period of July 1, 1990 through September 30, 1990, plus amounts collected by the Department and paid to such municipality through June 30, 1991, excluding the 2 months of highest receipts. The monthly

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average for each subsequent period of July 1 through June 30 shall be an amount equal to the monthly distribution made to each such municipality under the preceding paragraph during this period, excluding the 2 months of highest receipts. The distribution made in November 1991 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding period of July 1 through June 30. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

~~In addition to the disbursement required by the preceding paragraph, an allocation shall be made in March 1987 and each year thereafter, to each municipality which received more than \$500,000 in disbursements under the preceding paragraph in the preceding calendar year. The allocation shall be in an amount equal to the average monthly distribution made to each such municipality under the preceding paragraph during the preceding calendar year (excluding the 2 months of highest receipts). The distribution made in March 1988 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.~~

For the purpose of determining the local governmental unit whose tax is applicable, a retail sale, by a producer of coal or other mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of June, whereupon the Department shall proceed to administer and enforce this Section as of the first day of September next following such adoption and filing.

When certifying the amount of a monthly disbursement to a municipality under this Section, the Department shall increase or decrease such amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

Any unobligated balance remaining in the Municipal Retailers' Occupation Tax Fund on December 31, 1989, which fund was abolished by Public Act 85-1135, and all receipts of municipal tax as a result of audits of liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund, for distribution as provided by this Section prior to the enactment of Public Act 85-1135. All

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receipts of municipal tax as a result of an assessment not arising from an audit, for liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund for distribution before July 1, 1990, as provided by this Section prior to the enactment of Public Act 85-1135, and on and after July 1, 1990, all such receipts shall be distributed as provided in Section 62-18 of *the State Finance Act* ~~"An Act in relation to--State--finance"7--approved--June--107--19197--as amended.~~

As used in this Section, "municipal" and "municipality" means a city, village or incorporated town, including an incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the "Home Rule Municipal Retailers' Occupation Tax Act".

(Source: P.A. 86-820; 86-928.)

(Ch. 24, par. 8-11-5)

Sec. 8-11-5. The corporate authorities of a home rule municipality may impose a tax upon all persons engaged, in such municipality, in the business of making sales of service at the same rate of tax imposed pursuant to Section 8-11-1, of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. If imposed, such tax shall only be imposed in 1/4% increments. On and after September 1, 1991, this additional tax may not be imposed on the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics. The tax imposed by a home rule municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the "Retailers' Occupation Tax Act" ~~7--approved--June--287--19337--as amended, or under the "Service Occupation Tax Act"7--approved July--107--19617--as amended,~~ shall permit such registrant to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the taxing municipality), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in

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that Section 8 shall be the taxing municipality), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this municipal tax may not be taken against any State tax), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the taxing municipality), the first paragraph of Section 15, 15 1/2, 16, 17 (except that credit memoranda issued hereunder may not be used to discharge any State tax liability), 18, 19 and 20 of the "Service Occupation Tax Act"~~as the same are now or may hereafter be amended~~ as fully as if provisions contained in those Sections of the "Service Occupation Tax Act" were set forth herein.

No tax may be imposed by a home rule municipality pursuant to this Section unless such municipality also imposes a tax at the same rate pursuant to Section 8-11-1 of this Act.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their serviceman's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the "Service Use Tax Act", pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the home rule municipal retailers' occupation tax fund.

The Department shall forthwith pay over to the State Treasurer, ex-officio, as trustee, all taxes and penalties collected hereunder. On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which suppliers and servicemen have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities, provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

In addition to the disbursement required by the preceding paragraph and in order to mitigate delays caused by distribution procedures, an allocation shall, if requested, be made in November 1990 or within 10 days after the effective date of the amendments to this Section in this

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amendatory Act of 1991, whichever is later, and in November of each year thereafter to each municipality that received more than \$500,000 during the preceding fiscal year, (July 1 through June 30) whether collected by the municipality or disbursed by the Department as required by this Section. Prior to the first day of August, 1990, or within 10 days after the effective date of this amendatory Act of 1991, whichever is later, participating municipalities shall notify the Department in writing of intent to participate. In addition, for the initial distribution, participating municipalities shall certify to the Department the amounts collected by the municipality for each month under its home rule occupation and service occupation tax during the period July 1, 1989 through June 30, 1990. The allocation in November 1990, or within 10 days after the effective date of the amendments to this Section in this amendatory Act of 1991, whichever is later, shall be in an amount equal to the monthly average of these amounts, excluding the 2 months of highest receipts. Monthly average for the period of July 1, 1990 through June 30, 1991 will be determined as follows: the amounts collected by the municipality under its home rule occupation and service occupation tax during the period of July 1, 1990 through September 30, 1990, plus amounts collected by the Department and paid to such municipality through June 30, 1991, excluding the 2 months of highest receipts. The monthly average for each subsequent period of July 1 through June 30 shall be an amount equal to the monthly distribution made to each such municipality under the preceding paragraph during this period, excluding the 2 months of highest receipts. The distribution made in November 1991 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding period of July 1 through June 30. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

~~In addition to the disbursement required by the preceding paragraph, an allocation shall be made in March 1987 and each year thereafter, to each municipality which received more than \$580,000 in disbursements under the preceding paragraph in the preceding calendar year. The allocation shall be in an amount equal to the average monthly distribution made to each such municipality under the preceding paragraph during the preceding calendar year (excluding the 2 months of highest receipts). The distribution made in March 1988 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and disbursed under this paragraph in the preceding calendar year. The Department shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.~~

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

An ordinance or resolution imposing or discontinuing a tax hereunder or effecting a change in the rate thereof shall be adopted and a certified copy thereof filed with the Department on or before the first day of June, whereupon the Department shall proceed to administer and enforce this

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Section as of the first day of September next following such adoption and filing.

Any unobligated balance remaining in the Municipal Retailers' Occupation Tax Fund on December 31, 1989, which fund was abolished by Public Act 85-1135, and all receipts of municipal tax as a result of audits of liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund, for distribution as provided by this Section prior to the enactment of Public Act 85-1135. All receipts of municipal tax as a result of an assessment not arising from an audit, for liability periods prior to January 1, 1990, shall be paid into the Local Government Tax Fund for distribution before July 1, 1990, as provided by this Section prior to the enactment of Public Act 85-1135, and on and after July 1, 1990, all such receipts shall be distributed as provided in Section 62-18 of the State Finance Act *"An Act in relation to--State--finance"*, ~~7--approved--June--107--19197--as amended.~~

As used in this Section, "municipal" and "municipality" means a city, village or incorporated town, including an incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the "Home Rule Municipal Service Occupation Tax Act".

(Source: P.A. 86-820; 86-928.)

Section 2. The Revenue Act of 1939 is amended by changing Sections 1, 19.23-2, 19.23-3, 20j-4, 20j-5, 20j-7, 30, 32, 43, 44, 103, 104, 108, 111.4, 140 and 166 as follows:
(Ch. 120, par. 482)

Sec. 1. The words and phrases following, whenever used in this Act, shall be construed to include in their meaning the definitions set opposite the same in this section, whenever it shall be necessary to the proper construction of this Act.

(1) Department - Department of Revenue of the State of Illinois.

(2) County Board - The board of supervisors; the board of county commissioners.

(3) Comptroller - State Comptroller.

(4) Local Assessment Officers - County assessors, supervisors of assessment, boards of assessors, township assessors, multi-township assessors, boards of review, and boards of appeals.

(5) Assessor - Assessors - County, town, multi-township or deputy assessors, and boards of assessors, all of whom evaluate and appraise real property.

(6) ~~Quadrennial-Assessment-or~~ General Assessment - The general assessment of real estate and improvements required by law to be made once in every 4 years *or at regular intervals pursuant to county resolution as authorized by Section 43 of this Act.*

(7) Collector - Collectors - County, town and deputy collectors.

(8) Collector's tax book-Collector's warrant book-Collector's book-Warrant book-Book or list, when used in reference to a Collector's tax book includes all mechanically, electronically, or otherwise produced, punch cards, printouts, tapes, discs or other record making material used in modern machine accounting, bookkeeping and data processing equipment. The substantive information required to be placed in and kept as a public record in a tax

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collector's book by the provisions of this Act may be transferred from one media to another within this definition of a tax collector's book, but such substantive information may not be changed in the process and the record made by such modern methods and techniques shall reflect and make available exactly the same substantive tax information as tax collector's books would contain and reflect had any other method been used in making such books comply with this Act.

(9) "Columns" when used in connection with a reference to Collector's tax books includes any kind of division that can be consistently reproduced on the punch cards, pages, sheets or other record retaining material used in modern machine accounting, bookkeeping and data processing which will clearly separate in appropriate divisions the material required to be placed in separate columns in this Act.

(10) "Stamp", "stamped" or "stamping" in columns, on receipts, or otherwise as provided in this Act, includes any print or punch symbol used to represent a stamp or stamping on modern accounting, bookkeeping or data processing equipment, however, where this Act requires words or abbreviations of words to accompany a stamp or stamping, such words or abbreviations must appear with such symbol for a stamp or stamping on the records of the Collector.

(11) Tax - Taxes - Any tax, special assessments or costs, interest or penalty imposed upon property.

(12) Taxing District - Counties, townships, incorporated cities, towns and villages, school, road, park, sanitary, mosquito abatement, forest preserve, public health, fire protection, river conservancy, tuberculosis sanitarium, and any other municipal corporations or districts with the power to levy taxes.

(13) Real Property - Real Estate - Land - Tract - Lot - Not only the land itself, whether laid out in town or city lots, or otherwise, with all things contained therein, but also all buildings, structures and improvements, and other permanent fixtures, of whatsoever kind, thereon, including all oil, gas, coal and other minerals in such land and the right to remove such oil, gas and other minerals, excluding coal, from such land, and all rights and privileges belonging or in anywise pertaining thereto, except where the same may be otherwise denominated by this Act. Included therein is any vehicle or similar portable structure used or so constructed as to permit its being used as a dwelling place for one or more persons, if such structure is resting in whole on a permanent foundation.

(14) Person - Persons - Male, female, corporation, company, firm, society, singular or plural number.

(15) He - Male, female, company, corporation, firm, society, singular or plural number.

(16) Number - The singular shall include the plural, and the plural number shall include the singular.

(17) Oath - Oath or affirmation.

(18) Year - The word "year", when used in this Act, with reference to taxes of or for a year, shall mean a calendar year, beginning on the first day of January.

(19) Legal Description - Proper Description - Description - As applied to real estate, not only the describing of real estate by reference to government surveys or by metes and bounds or, when subdivided into lots and blocks, by reference to duly recorded plats, but also the

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index number assigned to the particular real estate, when a real estate index number system has been established in accordance with section 30 of this Act, and such index number shall constitute a sufficient description of the real estate to which it has been assigned, wherever a description of the real estate is required under any Section of this Act.

(20) The term "33 1/3%" means 33 1/3% of the actual value of real property, as determined by the Department's assessment to sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for such studies were collected. In compiling such sales ratio studies the Department shall exclude from the reported sales price of any real property any amounts included for personal property and sales finance charges. The Department shall not include in its sales ratio studies used for assessments made on or after January 1, 1984, property which has been platted and the assessed valuation of which is not increased pursuant to Section 20g-4. The Department shall adjust sales prices to "cash value" when seller related financing is used that is different than the prevailing cost of cash, with the prevailing cost of cash for sales occurring prior to September 1, 1983 to be established as the cost of a 20% down, 80% conventional mortgage of 25 years with an interest rate equivalent to the monthly Illinois mortgage loan commitment rate published by the Federal Home Loan Bank of Chicago. For sales occurring on and after September 1, 1983, the prevailing cost of cash shall be established as the cost of a 25% down, 75% conventional mortgage with an interest rate equivalent to the monthly Illinois mortgage loan commitment rate published by the Federal Home Loan Bank of Chicago. For the purpose of this subsection the rate will be the effective rate. The Department shall not include in its sales ratio studies the initial sale of residential property that has been converted to condominium property. The Department shall make public its adjustment procedure upon request.

In the assessment, extension and collection of taxes upon property owned or used by railroad companies, the terms enumerated in Section 79 of this Act shall be construed as in that Section defined.

(21) "Farm" when used in connection with valuing land and buildings for an agricultural use shall mean any tract of land used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of real property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall continue to be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the "farm". For purposes of this Act, "farm" does not include property which is primarily used for

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residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from land used for farming shall not cause such land to not be considered as used solely for farming.

(22) Multi-Township Assessor - an official elected to perform the duties of a township assessor in an assessing district comprising more than one township.

(23) Multi-Township Assessment District Board of Trustees - Multi-Township Board of Trustees - the township boards of trustees of the several townships comprising a district for assessment purposes serving ex officio as the Multi-Township Assessment District Board of Trustees.

(24) "Developed coal" when used in connection with valuing coal shall mean the acres of land for which a permit has been issued pursuant to The Surface Coal Mining Land Conservation and Reclamation Act, as amended, containing coal that is anticipated to be mined during the lesser of 5 years following the current assessment date, the term of the permit, or the life of the mine, provided that initial extraction of coal from the land will occur in the year immediately following the assessment date. For purposes of this subsection, "mining" or "initial extraction" means the first removal of coal from the coal seam.

(Source: P.A. 85-293; 85-974.)

(Ch. 120, par. 500.23-2)

Sec. 19.23-2. In counties with less than 1,000,000 inhabitants, a homestead improvement exemption pursuant to Article IX, Section 6 of the 1970 Constitution limited to an annual maximum of \$25,000 prior to January 1, 1984, \$30,000 from January 1, 1984 through December 31, 1984, and \$30,000 beginning January 1, 1985, in actual value when that property is owned and used exclusively for a residential purpose upon demonstration that a proposed increase in assessed value is attributable solely to a new improvement of an existing structure. The amount of the exemption shall be limited to the actual value added by the new improvement up to an annual maximum of \$25,000 prior to January 1, 1984, \$30,000 from January 1, 1984 through December 31, 1984, and \$30,000 beginning January 1, 1985, and shall continue for 4 years from the date the improvement is completed and occupied, or until the next following *general quadrennial* assessment of such property, whichever is later.

(Source: P.A. 83-277.)

(Ch. 120, par. 500.23-3)

Sec. 19.23-3. In counties with 1,000,000 or more inhabitants, a homestead improvement exemption pursuant to Article IX, Section 6 of the 1970 Constitution limited to an annual maximum of \$25,000 prior to January 1, 1984, \$30,000 from January 1, 1984 through December 31, 1984, and \$30,000 beginning January 1, 1985, in actual value when property is owned and used exclusively for a residential purpose upon demonstration that a proposed increase in assessed value is attributable solely to a new improvement of an existing structure. The amount of the exemption shall be limited to the actual value added by the new improvement up to an annual maximum of \$25,000 prior to January 1, 1984, \$30,000 from January 1, 1984 through December 31, 1984, and \$30,000 beginning January 1, 1985, and shall continue for 4 years from the date the improvement is completed and occupied, or

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until the next following *general quadrennial* assessment of such property, whichever is later.

(Source: P.A. 83-277.)

(Ch. 120, par. 501j-4)

Sec. 20j-4. (a) The Director shall receive applications for certificates of rehabilitation in a form and manner provided by him by rule. The rules shall provide that an applicant may request preliminary approval of rehabilitation before the rehabilitation period begins.

(b) The Director shall approve an application for a certificate of rehabilitation when he finds that the restoration, preservation or rehabilitation: (1) involves an historic building; (2) its cost, including architectural fees, is equal to or greater than 25% of the base year valuation; (3) no certificate of rehabilitation has been approved for the same historic building within 4 years after the last year of the adjustment valuation period; (4) was done in accordance with the standards for rehabilitation; and (5) was a substantial rehabilitation.

(c) The Director shall determine the length of the rehabilitation period. However, the rehabilitation period shall not exceed 2 years unless the Director finds: (1) it is economically unfeasible to complete the rehabilitation in that period; or (2) the magnitude of the project is such that a good faith attempt to complete the rehabilitation in that period would not succeed.

(d) Upon approval of the application, the Director shall issue a certificate of rehabilitation to the applicant and transmit a copy to the assessment officer. The certificate shall identify the rehabilitation period.

(e) If during the 8-year valuation period and the adjustment valuation period, the Director determines, in accordance with the Administrative Procedures Act, that an historic building for which a certificate of rehabilitation has been issued has not been the subject of repair, renovation, remodeling or improvement in accordance with the standards for rehabilitation, ~~or that the historic building is no longer used as an owner-occupied single-family residence,~~ he shall revoke the certificate of rehabilitation by written notice to the taxpayer of record and transmit a copy of the revocation to the assessment officer. *It is the duty of the titleholder of record or the owner of the beneficial interest of any property, which has been issued a certificate of rehabilitation pursuant to this Section, to file with the county assessor or supervisor of assessments, as the case may be, on or before January 31 of each year, an affidavit stating whether there has been any change in the ownership or use of such property or the status of the owner-occupant. If there has been such a change, the nature of this change shall be stated in the affidavit. Failure to file such an affidavit shall, in the discretion of the county assessor or supervisor of assessments, as the case may be, constitute cause to revoke the certificate of rehabilitation. The county assessor or supervisor of assessments, as the case may be, shall furnish a form of such affidavit to such owners wherein the owner may depose and say whether there has been any change in the ownership or use of such property or the status of such owner. If the county assessor or supervisor of assessments determines that the historic building is no longer used as an owner-occupied single family residence or*

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that there has been a sale or transfer for value other than to the first owner-occupant after the issuance of a certificate of rehabilitation, he shall revoke the certificate by written notice to the taxpayer of record, and shall send a copy of that notice to the Department. When the historic building for which a certificate of rehabilitation has been issued is no longer used as an owner-occupied single family residence the person liable for taxes on that historic building shall notify the Director, in writing, of that fact.

(f) An approved local government shall receive applications for certificates of rehabilitation within its corporate boundaries. The decision of the approved local government shall be final unless disapproved by the Director within 30 days of his receipt of the application and local decision.

(Source: P.A. 82-1023.)

(Ch. 120, par. 501j-5)

Sec. 20j-5. (a) Upon receipt of the certificate of rehabilitation, the assessment officer shall determine the base year valuation and shall make a notation on each statement of assessment during the 8-year valuation period and the adjustment valuation period that the valuation of the historic building shall be based upon the issuance of a certificate of rehabilitation.

(b) Upon notification of the revocation of a certificate of rehabilitation, the assessment officer shall compute the assessed valuation of the historic building on the basis of the then current fair cash value.

(c) An historic building receiving a certificate of rehabilitation shall not be eligible for the homestead improvement exemption during the 8-year valuation period and adjustment valuation period.

~~(d) In the event of a sale or other transfer for value other than to the first owner-occupant after the issuance of the certificate of rehabilitation, the assessment officer shall compute the assessed valuation of the historic building on the basis of the then current fair cash value.~~

(Source: P.A. 82-1023.)

(Ch. 120, par. 501j-7)

Sec. 20j-7. Any taxing district may elect by a majority vote of its governing authority within the first 30 days of each calendar year upon written notice to the county clerk and the assessment officer, that the provisions of Sections 20j-1 through 20j-8 shall not apply to taxes that are levied by the taxing district. In the event the Director has issued a certificate of rehabilitation upon a historic building within a taxing district in a year prior to that taxing district's election under this Section, or if the rehabilitation period commenced prior to the taxing district's election, the taxing district's election shall have no effect on such property for the remainder of the 8-year valuation period and the adjustment valuation period.

(Source: P.A. 82-1023.)

(Ch. 120, par. 511)

Sec. 30. All real property subject to taxation under this Act, including real estate becoming taxable for the first time, shall be listed by the proper legal description in the name of the owner thereof by such owners, or persons required by law, or their agents, or the officers provided by law, and assessed at the times and in the manner as provided

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in Section 43, and also in any year in which the Department orders a reassessment (to the extent such reassessment is so ordered), with reference to the amount owned on January 1 in the year in which the same is assessed, including all property purchased on that day. Such assessment, as modified or equalized or changed as provided by law, shall be the assessment upon which taxes shall be levied and extended during the ~~general assessment quadrennial~~ period for which the same is made, or during the remainder of such ~~general assessment quadrennial~~ period as to all or any class of real property in any county or assessment district thereof so reassessed by order of the Department. No assessment of real property shall be considered as illegal by reason of the same not being listed or assessed in the name of the owner or owners thereof.

The county clerk in counties of 1,000,000 or more population and, subject to the approval of the county board, the supervisor of assessments, board of assessors or recorder, as the case may be, in counties of less than 1,000,000 population may establish a real estate index number system pursuant to which real estate may be listed for purposes of assessment, collection of taxes or for the purposes of automating the office of the recorder. Such system may be adopted in addition to, or in lieu of, the method of listing by legal description as hereinabove provided. The real estate index number system shall describe real estate by township, section, block, and parcel or lot, the street or post office address, if any, and street code number, if any, of such real estate. The county clerk, county treasurer and county assessor, supervisor of assessments, board of assessors or recorder, as the case may be, may establish and maintain cross indexes of numbers assigned under the system with the complete legal description of the real estate to which such numbers relate. Index numbers shall be assigned by the county clerk in counties of 1,000,000 or more population, and, at the direction of the county board in counties of less than 1,000,000 population index numbers shall be assigned by the supervisor of assessments, county assessor, board of assessors or recorder, as the case may be, and tax maps of the county clerk, county treasurer and county assessor, supervisor of assessments or board of assessors, as the case may be, shall carry such numbers. Indexes established hereunder shall be open to public inspection and shall be made available to the public. This amendatory Act shall not invalidate any real estate index number system established prior to the effective date hereof. However, in counties of less than 1,000,000 population, such system may be transferred to another authority upon the approval of the county board.

Any real property used for a power generating facility located within a county of less than 1,000,000 inhabitants, as to which litigation with respect to its assessed valuation is pending, may be the subject of a real property tax assessment settlement agreement among the taxpayer and taxing districts in which it is situated. Other appropriate authorities, which may include county and State boards or officials, may also be parties to such an agreement. Such an agreement may include the assessment of the facility for any years in dispute as well as for up to 10 years in the future. Such an agreement may provide for the settlement of issues

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relating to the assessed value of the facility and may provide for related payments, refunds, claims, credits against taxes and liabilities in respect to past and future taxes of taxing districts, including any fund created under Section 192(a) of this Act, all implementing the settlement agreement. Any such agreement may provide that parties thereto agree not to challenge assessments as provided in the agreement. It may also provide that taxing districts agree to reimburse the taxpayer for amounts paid by the taxpayer in respect to taxes for the real property which is the subject of the agreement to the extent levied by those respective districts, over and above amounts which would be due if the facility were to be assessed as provided in the agreement. Such reimbursement may be provided in the agreement to be made by credit against taxes of the taxpayer. No credits shall be applied against taxes levied with respect to debt service or lease payments of a taxing district. No referendum approval or appropriation shall be required for such an agreement or such credits and any such obligation shall not constitute indebtedness of the taxing district for purposes of any statutory limitation. The county collector shall treat credited amounts as if they had been received by the collector as taxes paid by the taxpayer and as if remitted to the district. A county treasurer who is a party to such an agreement may agree to hold amounts paid in escrow as provided in the agreement for possible use for paying taxes until conditions of the agreement are met and then to apply these amounts as provided in the agreement. No such settlement agreement shall be effective unless it shall have been approved by the court in which such litigation is pending. Any such agreement which has been entered into prior to adoption of this amendatory Act of 1988 and which is contingent upon enactment of authorizing legislation shall be binding and enforceable.

(Source: P.A. 85-1221.)

(Ch. 120, par. 513)

Sec. 32. Each county clerk, before January 1 in each year of the ~~general quadrennial~~ assessment, as provided in Section 43, shall make up the list of parcels of real property to be assessed for taxes for the several towns or taxing districts in his county, in books to be provided for that purpose. Also he shall annually, before January 1, make up lists of parcels of real property which are taxable, or which become taxable for the first time, and which are not already listed, and make up lists of parcels of real property which have been subdivided and not listed by the proper description. The county clerk shall enter in the proper column, opposite the respective parcels of real property, the name of the owner thereof, or other such persons required by law, so far as he is able to ascertain the same. Such lists shall contain columns in which may be shown the number of acres or lots improved, and the assessed value thereof; the assessed value of improvements, the total value, and such other information as may be required. The county clerk shall also have all blanks necessary in the assessment of real property prepared and in readiness for delivery, and shall deliver such blanks to the assessors at the time such assessment books or lists are delivered. Such books or lists may be completed and delivered by towns or taxing districts without waiting for the completion of all such books or

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lists, but all assessment books or lists shall be delivered by the county clerk to the county assessor on or before the time specified in this Section. Such books or lists shall be made in duplicate.

(Source: P.A. 84-1343.)

(Ch. 120, par. 524)

Sec. 43. In counties having the township form of government and a population of less than 1,000,000 inhabitants, the ~~general quadrennia~~ assessment years shall be 1963 and every fourth year thereafter, unless and until changed as provided in this Section for counties having the township form of government and a population of 100,000 or more but less than 1,000,000 inhabitants. In counties having the commission form of government and a population of less than 1,000,000 inhabitants, the ~~general quadrennia~~ assessment years shall be 1962 and every fourth year thereafter.

The county board of each county having a population of 1,000,000 inhabitants or more shall, by resolution adopted before January 1, 1960, divide the county into 4 assessment districts. If the county is organized in townships the assessment districts shall follow township lines. The assessment districts shall divide, as near as may be, the work of assessing the real estate in the county into 4 equal parts. Neither the area nor the number of parcels of real estate need be equal in the 4 assessment districts. The resolution shall number the assessment districts 1 to 4 inclusive. The ~~general quadrennia~~ assessment years for assessment district number 1 shall be 1964 and every fourth year thereafter; for assessment district number 2 the ~~general quadrennia~~ assessment years shall be in 1965 and every fourth year thereafter; for assessment district number 3 the ~~general quadrennia~~ assessment years shall be 1966 and every fourth year thereafter, and for assessment district number 4 the ~~general quadrennia~~ assessment years shall be 1963 and every fourth year thereafter. The county board of any county divided into assessment districts under this paragraph may provide by resolution of the county board for the assessment of the entire county in any year.

Notwithstanding any other provision in this Act to the contrary, the county board of a county having a population of 3,000,000 or more inhabitants may by resolution effective after December 31, 1983, divide the county into any number of assessment districts. If the county is organized into townships, the assessment districts shall follow township lines. The assessment districts shall divide, as near as practicable, the work of assessing the real property in the county into equal parts but neither the area nor the number of parcels of real estate need be equal in the assessment districts. The resolution shall number the assessment districts. The resolution shall provide for a general reassessment of each district after December 31, 1983, at regular intervals determined by the county board.

The county board of any county may, by resolution adopted before January 1, 1990, divide the county into 4 assessment districts. The assessment districts shall follow township lines if the county is organized into townships, and shall divide, as near as may be, the work of assessing the real estate in the county into 4 equal parts. Neither the area nor the number of parcels of real estate need be equal in the

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4 assessment districts. The resolution shall number the assessment districts 1 to 4 inclusive. The ~~general quadrennial~~ assessment years for assessment district number 1 shall be 1990 and every fourth year thereafter; for assessment district number 2 the ~~general quadrennial~~ assessment years shall be 1987 and every fourth year thereafter; for assessment district number 3 the ~~general quadrennial~~ assessment years shall be 1988 and every fourth year thereafter; and for assessment district number 4 the ~~general quadrennial~~ assessment years shall be 1989 and every fourth year thereafter. However, the ~~general quadrant quadrennial~~ assessments shall not include real property constituting a farm which is assessed pursuant to Section 20e of this Act. The county board of any county divided into assessment districts under this paragraph may provide by resolution for the assessment of the entire county in the ~~general quadrennial~~ assessment year provided by law for that county and for the dissolution of the assessment districts after the first such assessment.

On or before June 1 in each ~~general quadrennial~~ assessment year in all counties having a population less than 1,000,000 inhabitants, and as soon as he reasonably can in each ~~general quadrennial~~ assessment year in counties having a population of 1,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided above, as soon as he reasonably can in each ~~general quadrennial~~ assessment year in such assessment districts, the assessor in person or by his deputy shall actually view and determine as near as practicable the value of each tract or lot of land listed for taxation as of January 1, or as provided in Section 27a of this Act, of such year and assess the same at 33 1/3% of its fair cash value, or in accordance with Sections 20e and 20k of this Act, or in accordance with a county ordinance adopted pursuant to Section 4 of Article IX of the Constitution of Illinois, setting down the sum in the proper column in the books furnished him.

In making such assessments he shall set down his assessed valuation of tracts and lots in one column, and his assessed value of improvements in another column.

(Source: P.A. 85-974.)

(Ch. 120, par. 525)

Sec. 44. On or before the first day of June in each year other than the year of the ~~general quadrennial~~ assessment, in all counties having less than 1,000,000 inhabitants, and as soon as he reasonably can in counties containing 1,000,000 or more inhabitants, the assessor shall list and assess all real property which shall become taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which shall not have been previously added to or included in the valuation of the tract or lot on which such improvements have been erected or placed, specifying the tract or lot on which each of said improvements has been erected or placed, the kind of improvement and the value which, in his opinion, has been added to such tract or lot by the erection thereof; such assessment shall also include or exclude, as the case may be, on a proportionate basis in accordance with the provisions of Section 27a of this Act, all such new or added buildings, structures or other improvements, the value of which was not

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included in the valuation of the property for such year, and all such improvements which were destroyed or removed in accordance with this Act; and in case of the destruction or injury by fire, flood, cyclone, storm or otherwise; or removal of any structures of any kind, or of the destruction of or any injury to orchard timber, ornamental trees or groves, the value of which shall have been included in any former valuation of the tract or lot on which the same stood, the assessor shall determine as near as practicable how much the value of such tract or lot has been diminished in consequence of such destruction or injury, and make return therecf.

This Section as it relates to the proportional assessment of real estate that is purchased, granted, taken or otherwise transferred from a use exempt from taxation under this Act to a use not so exempt, such property shall be subject to taxation from the date of purchase or conveyance. In such cases the county collector may issue a tax bill to the person holding title to the property in that part of the year during which it was not exempt from taxation for such part of the year and may accept payment of such bill as full and final settlement of tax liability for the year involved.

(Source: P.A. 79-898.)

(Ch. 120, par. 584)

Sec. 103. In counties containing less than 2,000,000 inhabitants, as soon as the supervisor of assessments or board of assessors, as the case may be, has completed the assessment in the county or in the assessment district he or it shall, in each year of a *general quadrennial* assessment of real property, publish for such county or assessment district a full and complete list of the assessment of real property, by townships if the county be so organized. In years other than years of a *general quadrennial* assessment of real property, the assessor, supervisor of assessments or board of assessors, as the case may be, shall publish a list of real estate for which assessments have been added or changed since the last preceding assessment, together with the amounts of the assessments on such real estate, except that publication of individual assessment changes shall not be required if such changes result from equalization by the supervisor of assessments pursuant to Section 95a, or Section 20k, in which case such list shall include a general statement indicating that assessments have been changed because of the application of an equalization factor and shall set forth the percentage of increase or decrease represented by such factor. Such publication shall be made on or before December 31 of that year in all counties with less than 2,000,000 inhabitants, and shall be printed in some public newspaper or newspapers published in the county. In every county containing less than 2,000,000 inhabitants, in addition to the publication of the list of assessments of real property in each year of a *general quadrennial* assessment of real property and of the list of real estate for which assessments have been added or changed, as provided above, a notice shall be mailed by the county assessor or supervisor of assessments, as the case may be, to each taxpayer at his address as it appears on the assessor's records as to whose real property the assessment has been changed since the last preceding assessment except in the case of changes caused by a change in the county equalization factor by the Department, during any year such

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change is made. Such notice may, but need not be, sent by a township assessor. Such notice shall include the median level of assessment in the assessment district (as determined by the most recent single year assessment to sales ratio study adjusted to take into account any changes in assessment levels implemented since the data for such studies were collected), the previous year's assessed value after board of review equalization current assessed value and, in bold type, a notice of possible eligibility for a homestead improvement exemption as provided in Section 19.23-2.

The notice shall include a statement in substantially the following form:

"NOTICE TO TAXPAYER

Your property is to be assessed at the median level of assessment for your assessment district. You may check the accuracy of your assessment by the following procedure: Divide your assessment by the median level of assessment for your assessment district. If the resulting value is greater than the estimated fair cash value of your property, you may be over-assessed. If the resulting value is less than the estimated fair cash value of your property, you may be under-assessed. You may appeal your assessment to the Board of Review in the manner described elsewhere in this notice."

Such notice shall contain a brief explanation of the relationship between the assessment and the tax bill (including an explanation of the equalization factors) and an explanation that the assessment stated for the preceding year is after equalization by the board of review in the preceding year and shall set forth the procedures and time limits for appealing assessments and that assessments of real property, other than farm land and coal, are required by law to be 33 1/3% of value. Where practicable, such notice shall include the reason for any increase in the property's valuation. Such notice must also state the name and price per copy by mail of the newspaper in which the list of assessments will be published. The form and manner of providing the information and explanations required to be in such notice shall be prescribed by the Department. Whenever the address of a taxpayer to whom such notice is to be mailed as provided above, as such address appears on the assessor's records, is the address of a mortgage lender, or in any event whenever such notice is mailed by the township assessor, supervisor of assessments or board of assessors to the taxpayer at or in care of the address of a mortgage lender, the mortgage lender -- within 15 days of the mortgage lender's receipt of such notice -- shall mail a copy of the same to each mortgagor of the real property referred to in such notice at the last known address of each such mortgagor as shown on the records of the mortgage lender. As used in this Section: the term "mortgage lender" means any bank, savings and loan association, building and loan association, mortgage banker or other institution, association, partnership, corporation or person that is engaged in this State in the business of making loans of moneys, or that regularly makes loans of moneys in this State, or that services loans, including the collection of such loans, which loans are directly secured by mortgages, trust deeds in the nature of mortgages or other instruments in the nature of mortgages, which mortgages, trust deeds or other instruments constitute a lien upon real property situated in this State; and the term "mortgagor"

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means an owner of real property situated in a county of this State having less than 2,000,000 inhabitants who creates a lien against such property in favor of a mortgage lender by executing a mortgage, trust deed in the nature of a mortgage or other instrument in the nature of a mortgage covering such property. In every township or assessment district in which there is published one or more newspapers of general circulation, the list of such township shall be published in one of the newspapers.

At the top of the list of assessments there shall be a notice in substantially the following form printed in type no smaller than eleven point:

"NOTICE TO TAXPAYERS

Median Level of Assessment--(insert here the median level of assessment for the assessment district)

Your property is to be assessed at the above listed median level of assessment for the assessment district. You may check the accuracy of your assessment by the following procedure: Divide your assessment by the median level of assessment. The resulting value should equal the estimated fair cash value of your property. If the resulting value is greater than the estimated fair cash value of your property, you may be over-assessed. If the resulting value is less than the fair cash value of your property, you may be under-assessed. You may appeal your assessment to the Board of Review."

The newspaper shall furnish to the local assessment officers as many copies of the paper containing the assessment list as he or they may require. The newspaper shall be paid a fee for publishing the assessment list according to the following schedule:

(1) For a parcel listing including the name of the property owner, an index number and the total assessment, 80¢ per parcel;

(2) For a parcel listing including the name of the property owner, an index number, the assessed value of improvements and the total assessment, \$1.20 per parcel;

(3) For a parcel listing including the name of the property owner, a legal description of the property and the total assessment, \$1.20 per parcel;

(4) For a parcel listing including the name of the property owner, an index number, a legal description and the total assessment, \$1.60 per parcel;

(5) For a parcel listing including the name of the property owner, a legal description, the assessed value of improvements and the total assessment, \$1.60 per parcel;

(6) For a parcel listing including the name of the property owner, an index number, a legal description, the assessed value of improvements and the total assessment, \$2.00 per parcel; and

(7) For the preamble, headings, and any other explanatory matter either required by law, or requested by the supervisor of assessments, to be published, the newspaper's published rate for such advertising.

(Source: P.A. 86-415.)

(Ch. 120, par. 585)

Sec. 104. In counties containing 2,000,000 or more inhabitants, in each year of a general quadrennial assessment of real property, for such county or assessment district therein if the county is divided into assessment districts as

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provided in Section 43, the county assessor shall publish a full and complete list of his assessment of real property as soon as such assessment is completed in the manner as is provided in this Section. In such counties, or assessment districts therein, in years other than years of a *general quadrennial* assessment or reassessment of real property, the county assessor shall cause to be published, within the time and in the manner herein provided, a full and complete list of such assessments in which changes are made together with the changes made in the valuation or assessment of real property since the last preceding assessment. Such publication shall contain a copy of the land value map for the township, if required by the Department.

In such counties, or assessment districts therein, the publication of the assessments of real property or the changes therein required in this Act to be published, shall be printed in some newspaper or newspapers of general circulation published in the county except that, in every township or incorporated town which has superseded a civil township, in which there is published one or more newspapers of general circulation, the assessment list of such townships shall be published in one of such newspapers and in cities of more than 2,000,000 population the assessment list of such city shall be printed in one or more newspapers of general circulation published in the township assessment district within such city or, in the event a newspaper of general circulation is not published within such township assessment district, in one or more newspapers of general circulation published within such city.

Any newspaper publishing an assessment list is entitled to a fee of 40¢ per column line for publishing such list. (Source: P.A. 85-696.)

(Ch. 120, par. 589)

Sec. 108. In counties containing less than 1,000,000 inhabitants, the board of review shall, in any year, whether the year of the *general quadrennial* assessment or not:

(1) Assess all real property subject to assessment which shall not have been assessed by the assessor, and list and assess all real property that may have been omitted in the assessment of any year or number of years, or if the tax thereon, for which such property was liable, from any cause has not been paid, or if any such property, by reason of defective description or assessment thereof, shall fail to pay taxes for any year or years, in either case the same when discovered shall be listed and assessed by the board in its revision of assessments, and the board may make such alteration in the description of real property as it shall deem necessary.

(2) No such charge for tax of previous years shall be made against any property prior to the date of ownership of the person owning such property at the time the liability for such omitted tax was ascertained. Ownership as used in this section shall be held to refer to bona fide legal and equitable titles or interests acquired for value and without notice of the tax, as may appear by deed, deed of trust, mortgage, certificate of purchase or sale or other form of contract. No such charge for tax of previous years shall be made against any real property if (a) the real property was last assessed as unimproved, (b) the owner of such property gave notice of subsequent improvements and requested a

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reassessment as required by Section 27a of this Act, and (c) reassessment of the real property was not made within the 16 month period immediately following the receipt of that notice. Provided, that an assessment of real property omitted from taxation by a decedent during his lifetime, shall be made against such property and be assessed in the name of the personal representative as executor, administrator or trustee of such decedent's estate. The owner of real property, and the executor, administrator or trustee of a decedent, whose property may have been omitted in the assessment in any year or number of years, or on which a tax for which such property was liable, has not been paid, and the several taxing bodies interested therein, shall be given at least 5 days notice in writing by the board, of the hearing on the proposed assessment of such omitted property, and the board shall have full power to examine the owner, or the executor, administrator, trustee, legatee or heir of such decedent or other person touching the ownership, kind, character, amount and the value of such omitted property or credits.

(3) If the board shall determine that the property of any decedent was omitted from assessment during any year or number of years or that a tax for which such property was liable has not been paid, it shall be the duty of the board to give written notice to the executor, administrator or trustee of such decedent of the assessments made against such property and the amount thereof, and thereupon it shall be the duty of such executor, administrator or trustee to retain in his or their hands sufficient of the assets of such decedent's estate to pay the tax when extended on such assessment, and it shall be the duty of the county clerk to file in the circuit court, a copy of such assessment, together with the rate of taxation thereon certified by such county clerk, and upon the filing of such certificate, the court shall enter an order directing such executor, administrator or trustee to deposit with the clerk of the court or to sequester sufficient of the assets of the estate to pay the taxes on such assessments when extended as now provided by law, or to enter into bond in double the amount of such tax with sureties to be approved by the court conditioned for the payment of the tax when so extended; and when so extended by the county clerk the full amount of such tax shall be a claim of the first class against such estate. However, an assessment of omitted property by the board of review in the manner provided in this Act shall not be subject to review by any succeeding board.

For the purpose of enforcing the provisions of this Act, the several taxing bodies interested therein are hereby empowered to employ counsel to appear before the board and take all necessary steps to enforce the assessment on such omitted property.

(4) On complaint in writing that any property described in such complaint is incorrectly assessed, the board shall review the assessment, and correct it, as shall appear to be just, but in no case shall such property be assessed at a higher percentage of fair cash value than the assessed valuation of other property in the assessment district prior to equalization by the board or the Department. Such complaint to affect the assessment for the current year shall be filed on or before the 10th day of August in counties with

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less than 150,000 inhabitants and on or before the 10th day of September in counties with 150,000 or more but less than 1,000,000 inhabitants: Provided, that if the assessment books containing the assessment complained of are not filed with the board of review by the 10th day of July in a county with less than 150,000 inhabitants or by the 10th day of August in a county with 150,000 or more but less than 1,000,000 inhabitants, then such complaint shall be filed on or before 30 calendar days after the date of publication of the assessment list pursuant to Section 103 of this Act. The board may also of its own motion, at any time before its revision of the assessments is completed in every year, increase, reduce or otherwise adjust the assessment of any individual or corporation, on real property, making changes in the valuation thereof as may be just, and shall have full power over the assessment of any individual or corporation, and may do anything in regard thereto that it may deem necessary to make a just assessment, but in no case shall such property be assessed at a higher percentage of fair cash value than the assessed valuation of other property in the assessment district prior to equalization by the board or the Department; but no assessment shall be increased until the person or corporation to be affected shall have been notified, and given an opportunity to be heard, except as hereinafter provided; and before making any reduction in assessments of its own motion, the board of review shall give notice to the board of assessors, assessor or supervisor of assessments which certified the assessment, and give such assessor or supervisor of assessments an opportunity to be heard thereon. All complaints of errors in assessments of real property shall be in writing, and shall be filed by the complaining party with the board of review, in duplicate, and the duplicate shall be forthwith filed by the board of review with the board of assessors, assessor or supervisor of assessments certifying such assessment, and, in all cases where a change in assessed valuation of \$100,000 or more is sought, the board of review shall also serve a copy of the petition on all taxing districts as shown on the last available tax bill at least 14 days prior to the hearing on such complaint. All taxing districts shall have an opportunity to be heard on such complaint. Complaints relating to real property shall be classified by towns or taxing districts by the clerk of the board of review. All classes of complaints shall be docketed numerically, each in its own class, in the order in which they shall be presented, as near as may be, in books kept for that purpose, which books shall always be open to public inspection. Complaints relating to real estate shall be considered by towns or taxing districts until all complaints have been heard and passed upon by the board.

(5) Increase or reduce the entire assessment of real property, or of any class included therein if, in its opinion, the assessment has not been made upon the proper basis, or equalize the assessment of real property, by increasing or reducing the amount thereof, in any multi-township or township, or part thereof, or any portion of the county as may, in its opinion, be just, but the assessment of any class of property or of any township or multi-township or part thereof, or any portion of the county, shall not be increased until the board shall have made one

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publication of notice in a newspaper of general circulation published in the county, of such proposed increase and shall have given the owners of the property affected, or any one representing them, or other citizens of said territory, an opportunity to be heard within 20 days after the date of such publication. The board of assessors, assessor or supervisor of, assessments shall have like opportunity to be heard thereon, except where such action is taken in individual cases upon complaint. The board shall hear any person, upon request, in opposition to a proposed reduction in the assessment of any person, corporation or territory.

(6) The board of review shall hear and determine the application of any person who is assessed on property claimed to be exempt from taxation. However, the decision of the board shall not be final, except as to homestead exemptions approved in accordance with Section 19.23, 19.23-1, 19.23-1a, 19.23-2 or 19.23-3. Upon filing of any application for an exemption which would reduce the assessed valuation of any real property by more than \$100,000, other than a homestead exemption, the owner shall give timely notice of the application to any municipality, school district and community college district in which such property is situated. Such notice shall be given by mailing a copy of the application for exemption to any municipality, school district or community college district in which such property is situated. Failure of a municipality, school district or community college district to receive such notice shall not invalidate any exemption. The board shall give such municipalities, school districts and community college districts and the taxpayer an opportunity to be heard. It shall be the duty of the clerk of the board in all cases other than homestead exemptions, under the direction of the board, to make out and forward to the Department, a full and complete statement of all the facts in the case. The Department shall then determine whether such property is or is not legally liable to taxation. It shall notify the board of review of its decision, and the board shall correct the assessment accordingly, if necessary. The decision of the Department shall be a final administrative decision. The extension of taxes on any such assessment shall not be delayed by any proceedings under this paragraph, and, in case the property is decided to be exempt, any taxes extended upon such unauthorized assessment shall be abated or, if already paid, shall be refunded.

(7) The board of review shall, at any time before judgment, if an error or mistake is discovered (other than errors of judgment as to the valuation of any real property), in an assessment of any real property belonging to any person or corporation, issue a certificate setting forth the nature of such error and the cause or causes which operated to produce such error or mistake, to the person or corporation erroneously assessed, which such certificate when properly endorsed by the board of assessors or supervisor of assessments showing his concurrence therein and not otherwise, may be used in evidence in any court of competent jurisdiction, and when so introduced in evidence, such certificate shall become a part of the court records, and shall not be removed from the files except upon the order of the court.

After the board of review has issued a certificate of

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error and it has been properly endorsed by the board of assessors, assessor or supervisor of assessments, 2 copies of such certificate of error shall be made and one copy given to the county clerk and one copy given to the collector. The county clerk shall keep records of the changes or corrections made in the certificate and shall certify such corrections to the collector so that he can account for the proper amount of taxes chargeable to him.

If the board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the *general quadrennial* assessment period as provided in Section 43, unless the taxpayer or other interested party can show substantial cause why such reduced assessment should not remain in effect for the remainder of the *general quadrennial* assessment period, or unless the decision of the board is reversed or modified upon review.

(Source: P.A. 86-345; 86-413; 86-1028.)

(Ch. 120, par. 592.4)

Sec. 111.4. The Property Tax Appeal Board shall keep a record of its proceedings and orders and such record shall be a public record. Each year the Property Tax Appeal Board shall publish a volume containing a synopsis of representative cases decided by the Board during that year and the publication shall be organized by or cross-referenced by the issue presented before the Board in each case contained in the publication. The publication shall be available for inspection by the public at the Property Tax Appeal Board offices and copies shall be available for a reasonable cost. The Board shall make a decision in each appeal or case appealed to it, and such decision shall be based upon equity and the weight of evidence and not upon constructive fraud, and shall be binding upon appellant and officials of government. The extension of taxes on any such assessment so appealed shall not be delayed by any proceeding before the Board, and, in case the assessment is altered by the Board, any taxes extended upon such unauthorized assessment or part thereof shall be abated, or, if already paid, shall be refunded with interest as provided in Section 194.

The decision or order of the Property Tax Appeal Board in any such appeal, shall, within 10 days thereafter, be certified at no charge to the appellant and to the proper authorities, including the board of review whose decision was appealed, the county clerk who extends taxes upon the assessment in question, and the county collector who collects property taxes upon such assessment.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after adjournment of the session of the board of review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year directly to the Property Tax Appeal Board.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect

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for the remainder of the *general quadrennial* assessment period as provided in Section 43, unless upon proper filing, the local board of review or other interested party can show substantial cause why such assessment should not remain in effect the remainder of the *general quadrennial* assessment period, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Final administrative decisions of the Property Tax Appeal Board are subject to review under the provisions of the Administrative Review Law. The Property Tax Appeal Board shall certify the record of its proceedings only if the taxpayer or other entity seeking review pursuant to the Administrative Review Law pays to it for each page of legal size or smaller, the sum of \$.75 per page for testimony taken before the Board and \$.25 per page for all other matters contained in the record, and for any page larger than legal size the sum of \$1, except that these charges may be waived when the Board is satisfied that the aggrieved party cannot afford to pay such charges. There shall be no charge to the taxpayer or other entity for certification by the Property Tax Appeal Board of any pages of the record which are furnished for inclusion in the record by the taxpayer or other entity seeking such review. If payment for such record is not made by the taxpayer or other entity within 30 days after notice from the Board or the Attorney General of the cost thereof, the court in which the proceeding is pending, on motion of the Board, shall dismiss the complaint.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review for the subsequent year, the taxpayer may, within 30 days after the date of the written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year directly to the Property Tax Appeal Board.

(Source: P.A. 84-1454.)

(Ch. 120, par. 621)

Sec. 140. Whenever it shall appear to the Department that the real property in any county, or in any assessment district thereof, has not been assessed in substantial compliance with law, or has been unequally or improperly assessed, the Department may, in its discretion, in any year, whether after or before the original assessment is completed by the local assessment officers, order a reassessment for such year of all or any class of the taxable property in such county, or assessment district thereof; and such reassessment shall be substituted for the original assessment. The Department may order such reassessment made by the local assessment officers. The order directing such reassessment shall be filed in the office of the county treasurer of the county in which such reassessment has been ordered, except in counties having an elective board of review or board of appeals in which case such order shall be filed with such board. If any *general or--quadrennial* assessment of real property shall not be published in any year for which such assessment was made, or if such publication was not made in time to permit the examination thereof by the Department in such year, then the Department may in any of the 3 years intervening between the years for which *general quadrennial* assessments are made order such reassessment of such then last *general quadrennial* assessment of all or any class of

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real property in such county or assessment district, and such reassessment shall be substituted for such original general ~~quadrennial~~ assessment for such intervening year and thereafter until the next general ~~quadrennial~~ assessment is made. No substitute assessment shall invalidate any prior assessment as to taxes extended thereon. The Department may order at any time and from time to time the board of review of any county not having an elective board of assessors and an elective board of review to convene in extraordinary session for the purpose of further revising, correcting and equalizing the assessment of property within such county or any assessment district thereof.

When a reassessment of property or any class of property in any county or one or more towns or taxing districts in the county has been ordered hereunder, the individual assessments made under such order shall be reviewed, revised and corrected by towns or taxing districts by the assessors making the same.

The assessors making such assessment shall give notice of the order under which it is made showing the class of property affected by the reassessment, the town or taxing district to be reviewed, revised and corrected and the time and place for such revision and correction, by publishing such notice in one or more newspapers, published and having a general circulation in the county, at least 5 days before the time set for the revision in each town or taxing district.

(Source: P.A. 84-582.)

(Ch. 120, par. 647)

Sec. 166. In counties having a population of 1,000,000 or more, as shown by the last United States census, the county clerk shall ~~quadrennially or at regular intervals prescribed by county resolution as authorized by Section 43 of this Act~~ prepare and make out a set of records to be known as the county clerk's forfeiture tax extension records, showing in separate columns and items the legal description of all lots and lands which have heretofore been forfeited for the non-payment of general taxes, the amount of such forfeited taxes of prior years, the interest added before forfeiture, the interest added after forfeiture, and all printers' fees and costs chargeable against each lot or tract of land. The records shall also show in proper spaces all annual new and additional amounts of forfeited general taxes, interest added before forfeiture, interest added after forfeiture, and all printers' fees and costs chargeable against such lots and lands which become so chargeable during the three years following the ~~general assessment quadrennial~~ year. The records are to remain at all times at the county clerk's office for his information in preparing estimates of costs of redemption and in issuing his order upon the county collector to receive amounts necessary for the redemption of forfeited general taxes. Nothing in this section shall be construed as abolishing or interfering in any way with the collector's tax books, the tax judgment, sale, redemption and forfeiture records or any other records or books provided for in this Act.

(Source: P.A. 76-2254.)

Section 3. The Civil Administrative Code of Illinois is amended by adding Section 46.6c as follows:

(Ch. 127, new par. 46.6c)

Sec. 46.6c. The Department may, subject to

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appropriation, provide contractual funding from the Tourism Promotion Fund for the administrative costs of 4 not-for-profit Regional Tourism Councils that assist the Department in promoting tourism throughout a multi-county geographical area designated by the Department. Regional Tourism Councils receiving funds under this Section may be required by the Department to submit to audits of contracts awarded by the Department to determine whether the Regional Tourism Council has performed all contractual obligations under those contracts. Every employee of a Regional Tourism Council receiving funds under this Section shall disclose to its governing board and to the Department any economic interest that employee may have in any entity with which the Regional Tourism Council has contracted with or to which the Regional Tourism Council has granted funds.

ARTICLE 4

Section 1. This Article may be cited as the Electronic Funds Transfer Study Act.

Section 2. The Illinois Department of Revenue shall study the feasibility of using electronic funds transfer as a means of collecting tax which the Department is required by law to collect. The Department shall report the results of this study to the Illinois General Assembly on or before June 1, 1991.

ARTICLE 5

Section 1. The Revenue Act of 1939 is amended by changing Section 253, and adding Section 162g, as follows:

(Ch. 120, new par. 643g)

Sec. 162g. The county clerk shall abate real property taxes levied by all taxing districts pursuant to this Act on any leasehold interest in a parcel of real property leased from the Department of Conservation on which is situated a restaurant and overnight lodging facility that was constructed using at least 50% private, non-State funding and that opened for business after January 1, 1988, in accordance with the following schedule. After the effective date of this amendatory Act of 1991, for the 6 years beginning January 1, 1991 in which such a restaurant and lodging facility is in operation, the county clerk shall abate all real property taxes levied by all taxing districts on any parcel of real property on which such a restaurant and lodging facility is situated, which becomes due during such 6 year period. After the sixth year the amount of the abatement shall be: 80% of all taxes levied in the seventh year, 60% of all taxes levied in the eighth year, 40% of all taxes levied in the ninth year, and 20% of all taxes levied in the tenth year.

Nothing in this Section prohibits a taxpayer leasing real property from the Department of Conservation on which is situated a restaurant and overnight lodging facility opening for business after January 1, 1991 and any taxing district from agreeing to a different schedule or amount of tax abatement.

(Ch. 120, par. 734)

Sec. 253. Real property sold under the provisions of this Act may be redeemed at any time before the expiration of 2 years from the date of sale, except that farmland sold under the provisions of this Act during the period beginning with the effective date of this amendatory Act of 1985 and ending on December 31, 1988, may be redeemed at any time

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before the expiration of 3 years from the date of sale. Redemption periods for specified types of real property shall be as follows: (i) 6 months from the date of sale pursuant to any provision of this Act for vacant non-farm real estate, for real estate containing an improvement consisting of a structure or structures each of which contains 7 or more residential units and for real estate which is commercial or industrial property, where in each case such real estate prior to such sale was delinquent or forfeited for nonpayment of all or a part of the general taxes for each of 2 5 or more years; or (ii) 2 years and 6 months from the date of sale if the real property is improved with a structure consisting of at least one and not more than 6 dwelling units if one or more of the dwelling units is occupied by the owner or owners thereof as his principal place of residence on the first day notices under Sections 263 and 266 may be served. Redemptions may be made by payment in legal money of the United States, or by cashier's check, certified check, post office money order or money order issued by a financial institution that is insured by an agency or instrumentality of the United States, to the county clerk of the proper county, the amount for which the property was sold, together with the amount of the penalty bid at the sale, unless the property has been purchased pursuant to Section 272 of this Act, in which event the penalty bid shall be 12% for purchases occurring before November 3, 1981 and 18% for purchases occurring on or after November 3, 1981 and prior to the effective date of this amendatory Act of 1985 and 12% for purchases occurring after the effective date of this amendatory Act of 1985, if redeemed at any time before the expiration of 6 months from the day of sale; if between 6 and 12 months, the amount for which the property was sold, together with twice the amount of the penalty bid; if between 12 and 18 months, the amount for which the property was sold, excepting the principal amount only of a certificate of error which was approved by the court ordering the sale of the property prior to the expiration of the period of redemption (which sum shall be refunded to the certificate holder by the county collector), together with 3 times the amount of the penalty bid; if between 18 months and 2 years, the amount for which the property was sold, together with 4 times the amount of the penalty bid; if between 24 months and 36 months, the amount for which the property was sold, together with 5 times the amount of the penalty bid at the sale. Real property sold under the provisions of this Act may be redeemed by owners and persons interested in the real estate, other than undisclosed beneficiaries of Illinois land trusts, whether or not the interest in the property is recorded or filed. The person redeeming shall also pay the amount of all taxes and special assessments accruing after such sale with 12% penalty thereon for sales occurring after the effective date of this amendatory Act of 1985 and with 18% penalty thereon for sales occurring prior to the effective date of this amendatory Act of 1985, for each year or portion thereof intervening between the time of the payment of the subsequent tax or special assessment and the time of redemption, in all cases where the purchaser at the tax sale, or his assignee, pays any subsequent tax or special assessment after it has become delinquent or, after the holder of the certificate of purchase has filed a petition for a tax deed pursuant to

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Section 266 of this Act; provided, that in counties with a population of less than 3,000,000, after January 1, 1990, no payment of all or any part of an installment of a subsequent tax or special assessment for any year shall be made by the purchaser at the tax sale or his assignee, nor shall any tender of payment of all or any part of an installment of a subsequent tax or special assessment for any year made by such purchaser or assignee be accepted, until after the second or final installment of such subsequent tax or special assessment has become delinquent, or until after the holder of the certificate of purchase has filed a petition for a tax deed pursuant to Section 266 of this Act; and, provided further that in counties with a population of less than 3,000,000, in all cases where the purchaser at the tax sale or his assignee pays a subsequent tax or special assessment after January 1, 1990, the person redeeming shall also pay the amount of interest charged on such subsequent tax or special assessment and paid as a penalty by such purchaser or assignee. The person redeeming also shall pay all moneys paid by the purchaser at the tax sale, or his assignee, to redeem from any forfeiture or tax sale which occurred subsequent to the sale; also, all fees paid to the registrar of titles of the proper county incident to registering tax certificates in compliance with "An Act concerning land titles", approved May 1, 1897, as now or hereafter amended; also all fees paid to the clerk of the circuit court in connection with filing a petition pursuant to Section 266 of this Act; also all costs paid to the county clerk for the mailing of notice by the county clerk pursuant to Section 241a of this Act; also all costs of service by a sheriff or coroner pursuant to Section 263 of this Act; also all fees paid under Section 247a of this Act; also all sums paid to a city, village, or town for reimbursement under Section 271.1 of this Act; also all costs paid to the clerk of the circuit court for the mailing of notice by the clerk of the circuit court pursuant to Section 263 of this Act, and it is the duty of the county clerk to include in the certificate of deposit for redemption the amount of the subsequent taxes, special assessments, interest on such subsequent taxes and special assessments when paid in counties with a population of less than 3,000,000 by the purchaser at the tax sale or his assignee, redemptions from subsequent forfeitures or tax sales, and fees of the registrar of titles and fees and costs of the clerk of the circuit court paid by the purchaser or holder of the tax certificate. The county clerk shall not be required to include any subsequent taxes, special assessments, interest on such subsequent taxes and special assessments or, redemptions from subsequent forfeitures or tax sales, fees of the registrar of titles and fees and costs of the clerk of the circuit court in his certificate of deposit for redemption, sums paid to a city, village, or town for reimbursement under Section 271.1 of this Act, nor shall the payment thereof be a charge upon the land sold for taxes, unless the purchaser, assignee, or holder of the tax certificate of sale shall have filed and have posted by the county clerk on the tax judgment, sale, redemption and forfeiture record, not less than 30 days prior to the expiration of the period of redemption, an official, original or duplicate receipt for the payment of subsequent taxes, special assessments, interest on such subsequent taxes and

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special assessments when paid in counties with a population of less than 3,000,000 by the purchaser at the tax sale or his assignee, redemptions from subsequent forfeitures or tax sales, fees of the registrar of titles and fees and costs of the clerk of the circuit court, evidence of sums paid to a city, village, or town for reimbursement under Section 271.1 of this Act, and it shall be the duty of the tax collector, county clerk, clerk of the circuit court and registrar of titles to furnish duplicate receipts. If the county clerk does not have evidence of payment by the tax purchaser or his assignee of sums paid to a city, village or town for reimbursement under Section 271.1 of this Act, the person redeeming shall also pay all advancements of public funds under the police and welfare power made by any city, village or town pursuant to Section 271.1 of this Act provided that the city, village or town shall have filed and have posted by the county clerk on the judgment, sale, redemption and forfeiture record, not less than 30 days prior to the expiration of the period of redemption, a certified copy of the instrument or instruments granting the city, village or town its interest pursuant to Section 271.1 of this Act. The person redeeming shall also pay all costs and expenses of receivership pursuant to Section 253a of this Act to the extent that these costs and expenses exceed any income from the property in question, provided the costs and expenditures have been approved by the court appointing the receiver and a certified copy of the order of approval is filed and posted by the county clerk on the tax judgment, sale, redemption and forfeiture record before redemption. Only actual costs expended may be recorded on the tax judgment, sale, redemption and forfeiture record. In the event that income should exceed expenditures, net income is to be deposited with the clerk of the court ordering the tax sale and shall be distributed upon court order to the owner or owners of the property in question in proportions determined by the court.

In the event that the property in question is not redeemed, no deficiency judgment shall be taken on account of the receivership proceedings, against the owner or owners of the property.

Real property may also be redeemed after the expiration of the initial redemption period, until expiration of the extended period of redemption, by payment in legal money of the United States, or by cashier's check, certified check, post office money order or bank money order issued by a national or state bank that is insured by the Federal Deposit Insurance Corporation, to the county clerk, of the amount for which the property was sold, the penalties provided herein for the initial redemption period of the sale together with interest thereafter at 6% per annum on the face amount of tax sales, and subsequent taxes, special assessments, interest on such subsequent taxes and special assessments when paid in counties with a population of less than 3,000,000 by the purchaser at the tax sale or his assignee, fees of the registrar of titles and costs and expenses of receivership paid by the purchaser as provided in this Act, and advertising fees and \$5 costs. Tenants in common or joint tenants shall be allowed to redeem their individual interests in real property sold under the provisions of this Act with the exception of property sold under Section 235a, in the same manner and under the terms specified in this Section for

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the redemption of other real property. Any redemption made shall be presumed to have been made by or on behalf of the owners and persons interested in the real property and shall inure to the benefit of the person having the legal or equitable title to the property redeemed, subject to the right of the person making the redemption to be reimbursed by the person benefited, and no redemption shall be held invalid by reason of the failure of the person redeeming to have an interest of record in the property redeemed, other than undisclosed beneficiaries of Illinois land trusts.

Any person redeeming hereunder at a time subsequent to the filing of a petition under Sections 266 or 266a, who desires to preserve his right to defend against a petition for a tax deed, shall accompany his deposit for redemption with a writing substantially in the following form:

REDEMPTION UNDER PROTEST

Tax Deed Case No.
 Vol. No.
 Permanent Real Estate Index No. or Legal
 Description
 Original Amount of Tax \$
 Amount Deposited for Redemption \$
 Name of Petitioner
 Tax Year Included in Judgment
 Date of Sale
 Expiration Date of the Period of
 Redemption

To the county clerk of County:
 This redemption is made under protest for the following reasons:

(here set forth and specify the grounds relied upon for the objection)

Name of party redeeming
 Address

Any grounds for the objection not specified at the time of the redemption under protest shall not be considered by the court. The specified grounds for the objection shall be limited to such defenses as would provide sufficient basis to deny entry of an order for issuance of a tax deed, and nothing in this Section shall be construed to authorize or revive any objection to the tax sale or underlying taxes which was estopped by entry of the order for sale, as set forth in Section 270 of this Act.

The person protesting shall present the county clerk 3 copies of the written protest signed by himself. The clerk shall write or stamp the date of receipt upon the copies and sign them. He shall retain one of the copies, another he shall deliver to the person making the redemption who shall file such copy with the clerk of the court in which the petition is pending, and the third he shall forward to the petitioner named therein.

The county clerk shall enter the redemption as provided in Section 241 and shall note the redemption under protest. The redemption money so deposited shall not be distributed to the holder of the certificate of sale but shall be retained by the county clerk pending disposition of the petition filed under Section 266.

Redemption under protest constitutes the appearance of the person protesting in the proceedings under Section 266 and that person shall present his defense to the petition for

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tax deed at the time which the court directs. Failure to appear and defend shall constitute a waiver of the protest and the court shall order the redemption money distributed to the holder of the certificate of sale upon surrender of that certificate and shall dismiss the proceedings.

When the party redeeming appears and presents his defense, the court shall hear and determine the matter. If the defense is not sustained, the court shall order the protest stricken and direct the county clerk to distribute the redemption money upon surrender of the certificate of sale and shall order the party redeeming to pay the petitioner reasonable expenses, actually incurred, including the cost of withheld redemption money, together with a reasonable attorney fee. Upon a finding sustaining the protest in whole or in part, the court may declare the sale to be a sale in error under Section 260 or Section 266, and shall direct the county clerk to return all or a part of the redemption money or deposit to the party redeeming.

(Source: P.A. 86-286; 86-413; 86-418; 86-949; 86-1028; 86-1158.)

ARTICLE 6

Section 1. The Motor Fuel Tax Law is amended by changing Section 13a.3 and 14a as follows:

(Ch. 120, par. 429a3)

Sec. 13a.3. Every motor carrier who operates in Illinois shall, on or before the last day of the month next succeeding any calendar quarter, file with the Department a report, in such form as the Department may by rule or regulation prescribe, setting forth a statement of the number of miles traveled in every jurisdiction and in this State during the previous calendar quarter, the number of gallons and type of fuel consumed on the highways of every jurisdiction and of this State, the number of gallons and type of fuel purchased within this State during said previous calendar quarter, and which may include both gallons of fuel purchased and miles operated that were unavailable for the 2 immediately preceding calendar quarter reports, upon which a tax was paid under this Act, and such other information as the Department may reasonably require. Such other information shall include, but not be limited to, original tax paid receipts as evidence of the number of gallons purchased, which were omitted from the reports for the 2 immediately preceding calendar quarters and are now included in the current filed report. A motor carrier who purchases special fuel in this State who pays a tax thereon under any section of the Motor Fuel Tax Law other than Sections 13a, 13a.1, 13a.2 and 13a.3, and who does not apply for a refund under Section 13 of the Motor Fuel Tax Law, shall receive a gallon for gallon credit against his liability under Sections 13a, 13a.1, 13a.2 and 13a.3 herecf. The rate under Section 2 of this Act shall apply to each gallon of special fuel used by such motor carrier on the highways of Illinois during the previous calendar quarter in excess of the special fuel purchased in Illinois during such previous calendar quarter.

Motor carriers that incur a motor fuel use tax liability of less than \$500 for the period of July 1, 1989 through June 30, 1990, may file a return February 28, 1991 for the period of July 1, 1990 through December 31, 1990, rather than quarterly returns. On and after January 1, 1991, motor carriers who incur an annual Motor Fuel Use Tax liability of

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less than \$625 \$500 for the *prior* 12 month period of *January July* 1 through *December 31 June-30* may file an annual return, due *January July* 31, rather than quarterly returns.

The rate under subsection (2) of Section 13a of this Act shall apply to each gallon of special fuel used by such motor carrier on the highways of Illinois during the previous calendar quarter. For purposes of the preceding paragraphs "used" shall be determined as provided in Section 13a.2 of this Act.

For such special fuel consumed during the previous calendar quarter, said tax shall be payable on the last day of the month next succeeding such previous calendar quarter and shall bear interest at the rate of 1.5% per month or any portion of a month until paid.

As to each gallon of special fuel purchased in Illinois by such motor carrier during the previous calendar quarter in excess of the number of gallons of special fuel used by such motor carrier on the highways of Illinois during such previous calendar quarter, the taxpayer may take a credit for the current calendar quarter or the Department may issue a credit memorandum or refund to such motor carrier for any tax imposed by Part (a) of Section 13a of this Act paid on each such gallon.

A motor carrier who purchases special fuel in this State shall be entitled to a refund under this Section or a credit against all his liabilities under Sections 13a, 13a.1, 13a.2 and 13a.3 hereof for taxes imposed by the Use Tax Act, the Retailers' Occupation Tax Act, the Municipal Retailers' Occupation Tax Act and the County Retailers' Occupation Tax Act on such special fuel at a rate equal to that established by subsection (2) of Section 13a of this Act, provided that such taxes have been paid by the taxpayer and such taxes have been charged to the motor carrier claiming the credit or refund.

(Source: P.A. 85-340.)

(Ch. 120, par. 430.1)

Sec. 14a. The Department of Revenue may enter into reciprocal agreements with the appropriate officials of any other state under which the Department may waive all or any part of the requirements imposed by the laws of this State upon those who use or consume motor fuel in Illinois upon which a tax has been paid to such other state, provided that the officials of such other state grant equivalent privileges with respect to motor fuel used in such other state but upon which the tax has been paid to Illinois.

The Department may enter the International Fuel Tax Agreement or other cooperative compacts or agreements with other states or jurisdictions to permit base state or base jurisdiction licensing of persons using motor fuel in this State. Those agreements may provide for the cooperation and assistance among member states in the administration and collection of motor fuel tax, including, but not limited to, exchanges of information, auditing and assessing of interstate carriers and suppliers, and any other activities necessary to further uniformity.

(Source: P.A. 76-2542.)

Section 2. The State Finance Act is amended by changing Sections 6z-18 and 6z-20 as follows:

(Ch. 127, par. 142z-18)

Sec. 6z-18. A portion of the money paid into the Local

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Government Tax Fund from sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics, which occurred in municipalities, shall be distributed to each municipality based upon the sales which occurred in that municipality. The remainder shall be distributed to each county based upon the sales which occurred in the unincorporated area of that county.

A portion of the money paid into the Local Government Tax Fund from the 6.25% general use tax rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by any agency of this State's government shall be distributed to municipalities as provided in this paragraph. Each municipality shall receive the amount attributable to sales for which Illinois addresses for titling or registration purposes are given as being in such municipality. The remainder of the money paid into the Local Government Tax Fund from such sales shall be distributed to counties. Each county shall receive the amount attributable to sales for which Illinois addresses for titling or registration purposes are given as being located in the unincorporated area of such county.

A portion of the money paid into the Local Government Tax Fund from the 6.25% general rate on sales subject to taxation under the Retailers' Occupation Tax Act and the Service Occupation Tax Act, which occurred in municipalities, shall be distributed to each municipality, based upon the sales which occurred in that municipality. The remainder shall be distributed to each county, based upon the sales which occurred in the unincorporated area of such county.

Whenever the Department determines that a refund of money paid into the Local Government Tax Fund should be made to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the Local Government Tax Fund.

On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities and counties, the municipalities and counties to be those entitled to distribution of taxes or penalties paid to the Department during the second preceding calendar month. The amount to be paid to each municipality or county shall be the amount (not including credit memoranda) collected during the second preceding calendar month by the Department and paid into the Local Government Tax Fund, plus an amount the Department determines is necessary to offset any amounts which were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department, and not including any amount which the Department determines is necessary to offset any amounts which are payable to a different taxing body but were erroneously paid to the municipality or county. Within 10 days after receipt, by the

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Comptroller, of the disbursement certification to the municipalities and counties, provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

When certifying the amount of monthly disbursement to a municipality or county under this Section, the Department shall increase or decrease that amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the 6 months preceding the time a misallocation is discovered.

The provisions directing the distributions from the special fund in the State Treasury provided for in this Section shall constitute an irrevocable and continuing appropriation of all amounts as provided herein. The State Treasurer and State Comptroller are hereby authorized to make distributions as provided in this Section.

In construing any development, redevelopment, annexation, preannexation or other lawful agreement in effect prior to September 1, 1990, which describes or refers to receipts from a county or municipal retailers' occupation tax, use tax or service occupation tax which now cannot be imposed, such description or reference shall be deemed to include the replacement revenue for such abolished taxes, distributed from the Local Government Tax Fund.

(Source: P.A. 86-928.)

(Ch. 127, par. 142z-20)

Sec. 6z-20. Of the money received from the 6.25% general rate on sales subject to taxation under the Retailers' Occupation Tax Act and Service Occupation Tax Act and paid into the County and Mass Transit District Fund, distribution to the Regional Transportation Authority Occupation and Use Tax Replacement Fund for deposit therein shall be made based upon the retail sales occurring in a county having more than 3,000,000 inhabitants. The remainder shall be distributed to each county having 3,000,000 or fewer inhabitants based upon the retail sales occurring in each such county.

Of the money received from the 6.25% general use tax rate on tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by any agency of this State's government and paid into the County and Mass Transit District Fund, the amount for which Illinois addresses for titling or registration purposes are given as being in each county having more than 3,000,000 inhabitants shall be distributed into the Regional Transportation Authority Occupation and Use Tax Replacement Fund. The remainder of the money paid from such sales shall be distributed to each county based on sales for which Illinois addresses for titling or registration purposes are given as being located in the county.

Whenever the Department determines that a refund of money paid into the County and Mass Transit District Fund should be made to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the County and Mass Transit District Fund.

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On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the Regional Transportation Authority and to named counties, the counties to be those entitled to distribution, as hereinabove provided, of taxes or penalties paid to the Department during the second preceding calendar month. The amount to be paid to the Regional Transportation Authority and each county having 3,000,000 or fewer inhabitants shall be the amount (not including credit memoranda) collected during the second preceding calendar month by the Department and paid into the County and Mass Transit District Fund, plus an amount the Department determines is necessary to offset any amounts which were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department, and not including any amount which the Department determines is necessary to offset any amounts which were payable to a different taxing body but were erroneously paid to the Regional Transportation Authority or county. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the Regional Transportation Authority and counties, provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

When certifying the amount of a monthly disbursement to the Regional Transportation Authority or to a county under this Section, the Department shall increase or decrease that amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the 6 months preceding the time a misallocation is discovered.

The provisions directing the distributions from the special fund in the State Treasury provided for in this Section shall constitute an irrevocable and continuing appropriation of all amounts as provided herein. The State Treasurer and State Comptroller are hereby authorized to make distributions as provided in this Section.

In construing any development, redevelopment, annexation, preannexation or other lawful agreement in effect prior to September 1, 1990, which describes or refers to receipts from a county or municipal retailers' occupation tax, use tax or service occupation tax which now cannot be imposed, such description or reference shall be deemed to include the replacement revenue for such abolished taxes, distributed from the County and Mass Transit District Fund or Local Government Distributive Fund, as the case may be.
(Source: P.A. 86-928.)

ARTICLE 7

Section 1. The Legislative Information System Act is amended by changing Section 6 as follows:

(Ch. 63, par. 42.16)

Sec. 6. The System may make the computer systems under its jurisdiction available for use by private persons or governmental entities or agencies, other than those legislative users specified in Section 5.06, if:

(a) such availability in no way reduces the quality of service available to and required under this Act for

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legislative users;

(b) the System, by resolution adopts rules and conditions regarding the offering of such services and specifies the charges to be made therefor. *These charges may be based on usage of the services;* and

(c) the System collects the appropriate charges for the services rendered. and-pays Those amounts *shall be deposited in the General Assembly Computer Equipment Revolving Fund, a special fund which is hereby created in the State treasury. Monies in the Fund shall be appropriated to the Joint Committee on Legislative Support Services for the purchase of computer equipment for the General Assembly and for related expenses over-to-the-State-Treasurer-for-deposit-in-the-State Treasury.*

(Source: P.A. 80-683.)

Section 2. The Legislative Commission Reorganization Act of 1984 is amended by changing Section 1-4 as follows:

(Ch. 63, par. 1001-4)

Sec. 1-4. In addition to its general policy making and coordinating responsibilities for the legislative support services agencies, the Joint Committee on Legislative Support Services shall have the following powers and duties with respect to such agencies:

(1) To approve the executive director pursuant to Section 1-5(e);

(2) To establish uniform hiring practices and personnel procedures, including affirmative action, to assure equality of employment opportunity;

(3) To establish uniform contract procedures, including affirmative action, to assure equality in the awarding of contracts, and to maintain a list of all contracts entered into;

(4) To establish uniform travel regulations and approve all travel outside the State of Illinois;

(5) To coordinate all leases and rental of real property;

(6) Except as otherwise expressly provided by law, to coordinate and serve as the agency authorized to assign studies to be performed by any legislative support services agency. Any study requested by resolution or joint resolution of either house of the General Assembly shall be subject to the powers of the Joint Committee to allocate resources available to the General Assembly hereunder; provided, however, that nothing herein shall be construed to preclude the participation by public members in such studies or prohibit their reimbursement for reasonable and necessary expenses in connection therewith;

(7) To make recommendations to the General Assembly regarding the continuance of the various committees, boards and commissions that are the subject of the statutory provisions repealed March 31, 1985, under Article 11 of this Act;

(8) To assist the Auditor General as necessary to assure the orderly and efficient termination of the various committees, boards and commissions that are subject to Article 12 of this Act;

(9) To consider and make recommendations to the General Assembly regarding further reorganization of the legislative support services agencies, and other legislative committees, boards and commissions, as it may from time to time determine

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to be necessary;

(10) To consider and recommend a comprehensive transition plan for the legislative support services agencies, including but not limited to issues such as the consolidation of the organizational structure, centralization or decentralization of staff, appropriate level of member participation, guidelines for policy development, further reductions which may be necessary, and measures which can be taken to improve efficiency, and ensure accountability. To assist in such recommendations the Joint Committee may appoint an Advisory Group. Recommendations of the Joint Committee shall be reported to the members of the General Assembly no later than November 13, 1984. The requirement for reporting to the General Assembly shall be satisfied by filing copies of the report with the Speaker, the Minority Leader and the Clerk of the House of Representatives and the President, the Minority Leader and the Secretary of the Senate and the Legislative Research Unit, as required by Section 3.1 of ~~"An Act to revise the law in relation to the General Assembly Organization Act"~~ *7--approved-February-25, 1974--as-amended*, and filing such additional copies with the State Government Report Distribution Center for the General Assembly as is required under paragraph (t) of Section 7 of the State Library Act; and

(11) To contract for the establishment of child care services pursuant to the *"State Agency Employees Child Care Services Act; and 7--enacted-by-the-84th-General-Assembly"*

(12) *To use funds appropriated from the General Assembly Computer Equipment Revolving Fund for the purchase of computer equipment for the General Assembly and for related expenses in accordance with Section 6 of the Legislative Information System Act.*

(Source: P.A. 84-652.)

Section 3. The State Finance Act is amended by adding Section 5.296 as follows:

(Ch. 127, new par. 141.296)

Sec. 5.296. The General Assembly Computer Equipment Revolving Fund.

ARTICLE 8

Section 1. The Compensation Review Act is amended by changing Section 2 as follows:

(Ch. 63, par. 902)

Sec. 2. There is created the Compensation Review Board, hereinafter referred to as the Board.

The Board shall consist of 12 members, appointed 3 each by the Speaker of the House of Representatives, the Minority Leader thereof, the President of the Senate, and the Minority Leader thereof. Members shall be adults and be residents of Illinois. Members may not be members or employees or former members or employees of the judicial, executive or legislative branches of State government; nor may members be persons registered under the Lobbyist Registration Act. Any member may be reappointed for a consecutive term but no member may serve for more than 10 6 years total on the Board. The respective appointing legislative leader may remove any such appointed member prior to the expiration of his term on the Board for official misconduct, incompetence or neglect of duty.

Members shall serve without compensation but shall receive an allowance for living expenses incurred in the

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performance of their official duties in an amount per day equal to the amount permitted to be deducted for such expenses by members of the General Assembly under the federal Internal Revenue Code, as now or hereafter amended. The rate for reimbursement of mileage expenses shall be equal to the amount established from time to time for members of the General Assembly. The Board may, without regard to the Personnel Code, employ and fix the compensation or remuneration of employees as it considers necessary or desirable. The General Assembly shall appropriate the funds necessary to operate the Board.
(Source: P.A. 83-1177.)

ARTICLE 9

Section 1. The Illinois Vehicle Code is amended by adding Section 3-625 as follows:
(Ch. 95 1/2, new par. 3-625)

Sec. 3-625. Pearl Harbor Plates. The Secretary, upon receipt of an application made in the form prescribed by the Secretary of State, may issue special registration plates to any Illinois resident who, while a member of the armed forces of the United States, participated in the battle of Pearl Harbor on December 7, 1941. The special plates issued pursuant to this Section should be affixed only to passenger vehicles of the 1st division or motor vehicles of the 2nd division weighing not more than 8,000 pounds.

The design and color of such plates shall be wholly within the discretion of the Secretary of State. Appropriate documentation, as determined by the Secretary, and the standard registration fee shall accompany the application.

ARTICLE 10

Section 1. The Regional Transportation Authority Act is amended by changing Sections 4.03 and 4.09 as follows:
(Ch. 111 2/3, par. 704.03)

(Text of Section taking effect January 1, 1990)

Sec. 4.03. Taxes. (a) In order to carry out any of the powers or purposes of the Authority, the Board may, by ordinance adopted with the concurrence of 9 of the then Directors, impose throughout the metropolitan region any or all of the taxes provided in this Section. Except as otherwise provided in this Act, taxes imposed pursuant to this Section and civil penalties imposed incident thereto shall be collected and enforced by the State Department of Revenue. The Department shall have the power to administer and enforce such taxes and to determine all rights for refunds for erroneous payments of such taxes.

(b) The Board may impose a public transportation tax upon all persons engaged in the metropolitan region in the business of selling at retail motor fuel for operation of motor vehicles upon public highways. Such tax shall be at a rate not to exceed 5% of the gross receipts from such sales of motor fuel in the course of such business. As used in this Act, the term "motor fuel" shall have the same meaning as in the "Motor Fuel Tax Act", as now or hereafter amended. The Board may provide for details of such tax. The provisions of any such tax shall conform, as closely as may be practicable, to the provisions of the "Municipal Retailers Occupation Tax Act", as now or hereafter amended, including without limitation, conformity to penalties with respect to the tax imposed and as to the powers of the State Department of Revenue to promulgate and enforce rules and regulations

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relating to the administration and enforcement of the provisions of the tax imposed, except that reference in such Act to any municipality shall refer to the Authority and such tax shall be imposed only with regard to receipts from such sales of motor fuel in the metropolitan region, at rates as limited by this Section.

(c) In connection with the tax imposed pursuant to paragraph (b) of this Section the Board may impose a tax upon the privilege of using in the metropolitan region motor fuel for the operation of a motor vehicle upon public highways, such tax to be at a rate not in excess of the rate of tax imposed pursuant to paragraph (b) of this Section. The Board may provide for details of such tax.

(d) The Board may impose a motor vehicle parking tax upon the privilege of parking motor vehicles at off-street parking facilities in the metropolitan region at which a fee is charged, and may provide for reasonable classifications in and exemptions to such tax, for administration and enforcement thereof and for civil penalties and refunds thereunder and may provide criminal penalties thereunder, the maximum penalties not to exceed the maximum criminal penalties provided in the "Retailers' Occupation Tax Act", as now or hereafter amended. The Authority may collect and enforce such tax itself or by contract with any unit of local government. The State Department of Revenue shall have no responsibility for such collection and enforcement unless such Department agrees with the Authority to undertake such collection and enforcement. As used in this paragraph, the term "parking facility" means a parking area or structure having parking spaces for more than 2 vehicles at which motor vehicles are permitted to park in return for an hourly, daily, or other periodic fee, whether publicly or privately owned, but does not include parking spaces on a public street, the use of which is regulated by parking meters.

(e) The Board may impose a Regional Transportation Authority Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the metropolitan region at a rate of 1% of the gross receipts from sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics, and 3/4% of the gross receipts from other taxable sales made in the course of such business within the County of Cook, and 1/4% of the gross receipts from all taxable sales made in the course of such business within the Counties of DuPage, Kane, Lake, McHenry and Will. The tax imposed pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be

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subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13 and 13 1/2 of the "Retailers' Occupation Tax Act", as now or hereafter amended, as fully as if provisions contained in those Sections of the "Retailers' Occupation Tax Act" were set forth herein.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes which sellers are required to collect under the "Use Tax Act", pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the Regional Transportation Authority tax fund established pursuant to paragraph (n) of this Section.

If a tax is imposed pursuant to this subsection (e), a tax shall also be imposed pursuant to subsections (f) and (g) of this Section.

For the purpose of determining whether a tax authorized under this Section is applicable, a retail sale, by a producer of coal or other mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the Federal Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize the Regional Transportation Authority to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

(f) If a tax has been imposed pursuant to paragraph (e), a tax shall also be imposed upon all persons engaged, in the metropolitan region, in the business of making sales of service, who, as an incident to making such sales of service, transfer tangible personal property within the metropolitan region, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. The tax rate shall be 1% of the selling price of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics, and 3/4%

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of the selling price from other taxable sales of tangible personal property so transferred within the County of Cook and 1/4% of the selling price of tangible personal property so transferred within the Counties of DuPage, Kane, Lake, McHenry and Will. The tax imposed pursuant to this paragraph and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The Department shall have full power to administer and enforce this paragraph; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the Authority), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the Authority), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this tax may not be taken against any State tax), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the Authority), the first paragraph of Section 15, 15 1/2, 16, 17, 18, 19 and 20 of the "Service Occupation Tax Act", as now or hereafter amended, as fully as if provisions contained in those Sections of the "Service Occupation Tax Act" were set forth herein.

Persons subject to any tax imposed pursuant to the authority granted in this paragraph may reimburse themselves for their serviceman's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the "Service Use Tax Act", pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the warrant to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the Regional Transportation Authority tax fund established pursuant to paragraph (n) of this Section.

Nothing in this paragraph shall be construed to authorize the Authority to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

(g) If a tax has been imposed pursuant to paragraph (e), a tax shall also be imposed upon the privilege of using, in the metropolitan region, any item of tangible personal property which is purchased outside the metropolitan region

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at retail from a retailer, and which is titled or registered with an agency of this State's government, at a rate of 3/4% of the selling price of such tangible personal property within the County of Cook, as "selling price" is defined in the "Use Tax Act", approved July 14, 1955, as now or hereafter amended, and 1/4% of the selling price of such tangible personal property within the Counties of DuPage, Kane, Lake, McHenry and Will, as "selling price" is defined in the "Use Tax Act", approved July 14, 1955, as now or hereafter amended. Such tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the metropolitan region. Such tax shall be collected by the Department of Revenue for the Regional Transportation Authority. Such tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and such State agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department shall have full power to administer and enforce this paragraph; to collect all taxes, penalties and interest due hereunder; to dispose of taxes, penalties and interest so collected in the manner hereinafter provided; and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty or interest hereunder. In the administration of, and compliance with, this paragraph, the Department and persons who are subject to this paragraph shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 2 (except the definition of "retailer maintaining a place of business in this State"), 3 (except provisions pertaining to the State rate of tax, and except provisions concerning collection or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15, 19 (except the portions pertaining to claims by retailers and except the last paragraph concerning refunds), 20, 21 and 22 of the "Use Tax Act", as now or hereafter amended, which are not inconsistent with this paragraph, as fully as if provisions contained in those Sections of the "Use Tax Act" were set forth herein.

Whenever the Department determines that a refund should be made under this paragraph to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the Regional Transportation Authority tax fund established pursuant to paragraph (n) of this Section.

(h) The Authority may impose a replacement vehicle tax of \$50 on any passenger car, as defined in Section 1-157 of The Illinois Vehicle Code, purchased within the metropolitan region by or on behalf of an insurance company to replace a passenger car of an insured person in settlement of a total

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loss claim. The tax so imposed may not become effective before the first day of the month following the passage of the ordinance imposing such tax and receipt of a certified copy of such ordinance by the Department of Revenue. The Department of Revenue shall collect such tax for the Authority in accordance with Sections 3-2002 and 3-2003 of The Illinois Vehicle Code.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes collected hereunder. On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the Authority. The amount to be paid to the Authority shall be the amount collected hereunder during the second preceding calendar month by the Department, less any amount determined by the Department to be necessary for the payment of refunds. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the Authority, provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for such amount in accordance with the directions contained in such certification.

(i) The Board may not impose any other taxes except as it may from time to time be authorized by law to impose.

(j) A certificate of registration issued by the State Department of Revenue to a retailer under the "Retailers' Occupation Tax Act", as now or hereafter amended, or under the "Service Occupation Tax Act", as now or hereafter amended, shall permit the registrant to engage in a business which is taxed under the tax imposed pursuant to paragraphs (b), (e), (f) or (g) of this Section and no additional registration shall be required under such tax. A certificate issued pursuant to the "Use Tax Act", as now or hereafter amended, or the "Service Use Tax Act", as now or hereafter amended, shall be applicable with regard to any tax imposed pursuant to paragraph (c) of this Section.

(k) The provisions of any tax imposed pursuant to paragraph (c) of this Section shall conform, as closely as may be practicable, to the provisions of the "Use Tax Act", as now or hereafter amended, including without limitation, conformity as to penalties with respect to the tax imposed and as to the powers of the State Department of Revenue to promulgate and enforce rules and regulations relating to the administration and enforcement of the provisions of the tax imposed. Such taxes shall be imposed only on use within the metropolitan region and at rates as provided in such paragraph.

(l) The Board, in imposing any tax, as provided in paragraphs (b) and (c) of this Section, shall, after seeking the advice of the State Department of Revenue, provide means for retailers, users or purchasers of motor fuel for purposes other than those with regard to which such taxes may be imposed as provided in such paragraphs to receive refunds of taxes improperly paid, which provisions may be at variance with the refund provisions as applicable under the "Municipal Retailers Occupation Tax Act", as now or hereafter amended. The State Department of Revenue may provide for certificates of registration for users or purchasers of motor fuel for purposes other than those with regard to which taxes may be imposed as provided in paragraphs (b) and (c) of this Section

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to facilitate the reporting and nontaxability of such exempt sales or uses.

(m) Any ordinance imposing or discontinuing any tax under this Section shall be adopted and a certified copy thereof filed with the Department on or before June 1, whereupon the Department of Revenue shall proceed to administer and enforce this Section on behalf of the Regional Transportation Authority as of September 1 next following such adoption and filing.

(n) The State Department of Revenue shall, upon collecting any taxes as provided in this Section, pay such taxes over to the State Treasurer as trustee for the Authority. Such taxes shall be held in a trust fund outside the State Treasury. On or before the 25th day of each calendar month, the State Department of Revenue shall prepare and certify to the Comptroller of the State of Illinois the amount to be paid to the Authority, which shall be the then balance in said fund, less any amount determined by the Department to be necessary for the payment of refunds. The State Department of Revenue shall also certify to the Authority the amount of taxes collected in each County other than Cook County in the metropolitan region less the amount necessary for the payment of refunds to taxpayers in such County. With regard to the County of Cook, the certification shall specify the amount of taxes collected within the City of Chicago less the amount necessary for the payment of refunds to taxpayers in the City of Chicago and the amount collected in that portion of Cook County outside of Chicago less the amount necessary for the payment of refunds to taxpayers in that portion of Cook County outside of Chicago. Within 10 days after receipt by the Comptroller of such certification of the amount to be paid to the Authority, the Comptroller shall cause an order to be drawn for such payment for such amount in accordance with the direction in such certification.

In addition to the disbursement required by the preceding paragraph, an allocation shall be made in July 1991 and each year thereafter to the Regional Transportation Authority. The allocation shall be made in an amount equal to the average monthly distribution during the preceding calendar year (excluding the 2 months of lowest receipts) and such allocation shall include the amount of average monthly distribution from the Regional Transportation Authority Occupation and Use Tax Replacement Fund. The distribution made in July 1992 and each year thereafter under this paragraph and the preceding paragraph shall be reduced by the amount allocated and dispersed under this paragraph in the preceding calendar year. The Department of Revenue shall prepare and certify to the Comptroller for disbursement the allocations made in accordance with this paragraph.

(o) Failure to adopt a budget ordinance or otherwise to comply with Section 4.01 of this Act or to adopt a Five-year Program or otherwise to comply with paragraph (b) of Section 2.01 of this Act shall not affect the validity of any tax imposed by the Authority otherwise in conformity with law.

(p) At no time shall a public transportation tax or motor vehicle parking tax authorized under paragraphs (b), (c) and (d) of this Section be in effect at the same time as any retailers' occupation, use or service occupation tax authorized under paragraphs (e), (f) and (g) of this Section

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is in effect.

Any taxes imposed under the authority provided in paragraphs (b), (c) and (d) shall remain in effect only until such time as any tax authorized by paragraphs (e), (f) or (g) of this Section are imposed and becomes effective. Once any tax authorized by paragraphs (e), (f) or (g) is imposed the Board may not reimpose taxes as authorized in paragraphs (b), (c) and (d) of the Section unless any such tax authorized by paragraphs (e), (f) or (g) of this Section becomes ineffective by means other than an ordinance of the Board.

(q) Any existing rights, remedies and obligations (including enforcement by the Regional Transportation Authority) arising under any tax imposed under paragraphs (b), (c) or (d) of this Section shall not be affected by the imposition of a tax under paragraphs (e), (f) or (g) of this Section.

(Source: P.A. 86-928.)

(Ch. 111 2/3, par. 704.09)

Sec. 4.09. Public Transportation Fund and the Regional Transportation Authority Occupation and Use Tax Replacement Fund.

(a) As soon as possible after the first day of each month, beginning November 1, 1983, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to a special fund in the State Treasury, to be known as the "Public Transportation Fund" \$9,375,000 for each month remaining in State fiscal year 1984. As soon as possible after the first day of each month, beginning July 1, 1984, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from any tax imposed by the Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the amounts deposited into the Regional Transportation Authority Occupation-and-Use tax Replacement fund *created by Section 4.03 of this Act, from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act and 25% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act "An Act in relation to State finance", approved June 10, 1919, as amended.* Net revenue realized for a month shall be the revenue collected by the State pursuant to Sections 4.03 and 4.03.1 during the previous month from within the metropolitan region, less the amount paid out during that same month as refunds to taxpayers for overpayment of liability in the metropolitan region under Sections 4.03 and 4.03.1.

(b) (1) All moneys deposited in the Public Transportation Fund and the Regional Transportation Authority Occupation and Use Tax Replacement Fund, whether deposited pursuant to this Section or otherwise, are allocated to the Authority. Pursuant to appropriation, the Comptroller, as soon as possible after each monthly transfer provided in this Section and after each deposit into the Public Transportation Fund, shall order the Treasurer to pay to the Authority out

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of the Public Transportation Fund the amount so transferred or deposited. Such amounts paid to the Authority may be expended by it for its purposes as provided in this Act.

Subject to appropriation to the Department of Revenue, the Comptroller, as soon as possible after each deposit into the Regional Transportation Authority Occupation and Use Tax Replacement Fund provided in this Section and Section ~~6z-17 6z-20 of the State Finance Act "An Act in relation to State finance"~~⁷, approved June 10, 1919, as amended, shall order the Treasurer to pay to the Authority out of the Regional Transportation Authority Occupation and Use Tax Replacement Fund the amount so deposited. Such amounts paid to the Authority may be expended by it for its purposes as provided in this Act.

(2) Provided, however, no moneys deposited under subsection (a) of Section 4.09 shall be paid from the Public Transportation Fund to the Authority for any fiscal year beginning after the effective date of this amendatory Act of 1983 until the Authority has certified to the Governor, the Comptroller, and the Mayor of the City of Chicago that it has adopted for that fiscal year a budget and financial plan meeting the requirements in Section 4.01(b).

(c) In recognition of the efforts of the Authority to enhance the mass transportation facilities under its control, the State shall provide financial assistance ("Additional State Assistance") in excess of the amounts transferred to the Authority from the General Revenue Fund under subsection (a) of this Section. Additional State Assistance provided in any State fiscal year shall not exceed the actual debt service payable by the Authority during that State fiscal year on bonds or notes issued to finance Strategic Capital Improvement Projects under Section 4.04 of this Act. Additional State Assistance shall in no event exceed the following specified amounts with respect to the following State fiscal years:

1990	\$5,000,000;
1991	\$5,000,000;
1992	\$10,000,000;
1993	\$10,000,000;
1994	\$20,000,000;
1995	\$30,000,000;
1996	\$40,000,000;
1997	\$50,000,000;
1998	\$55,000,000; and
each year thereafter	\$55,000,000.

(d) Beginning with State fiscal year 1990 and continuing for each State fiscal year thereafter, the Authority shall annually certify to the State Comptroller and State Treasurer *(1) the amount necessary and required, during the State fiscal year with respect to which the certification is made, to pay its obligations for debt service on all outstanding bonds or notes for Strategic Capital Improvement Projects issued by the Authority under Section 4.04 of this Act and (2) an estimate of the amount necessary and required to pay its obligations for debt service for any bonds or notes for Strategic Capital Improvement Projects which the Authority anticipates it will issue during that State fiscal year.* The certification shall include a specific schedule of debt service payments, including the date and amount of each payment *for all outstanding bonds or notes and an estimated*

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schedule of anticipated debt service for all bonds and notes it intends to issue, if any, during that State fiscal year, including the estimated date and estimated amount of each payment. Immediately, upon the issuance of bonds for which an estimated schedule of debt service payments was prepared, the Authority shall file an amended certification to specify the actual schedule of debt service payments, including the date and amount of each payment, for the remainder of the State fiscal year. On the first day of each month of the State fiscal year in which there are bonds outstanding with respect to which the annual certification is made, the State Comptroller shall order transferred and the State Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund the Additional State Assistance in an amount equal to the aggregate of (1) one-twelfth of the amount required to pay debt service on bonds and notes issued before the beginning of the State fiscal year and (2) the amount required to pay debt service on bonds and notes issued during the fiscal year, if any, divided by the number of months remaining in the fiscal year after the date of issuance, or some smaller portion of that amount as may be necessary, listed in subsection (c) for the relevant State fiscal year, plus any cumulative deficiencies in transfers for prior months, until an amount equal to the certified debt service for that State fiscal year on outstanding bonds or notes for Strategic Capital Improvement Projects issued by the Authority under Section 4.04 of this Act has been transferred. In no event shall total transfers in any State fiscal year exceed the lesser of the annual amounts specified in subsection (c) or the total certified debt service on outstanding bonds or notes for Strategic Capital Improvement Projects issued by the Authority under Section 4.04 of this Act.

(e) Additional State Assistance may not be pledged, either directly or indirectly as general revenues of the Authority, as security for any bonds issued by the Authority. The Authority may not assign its right to receive Additional State Assistance or direct payment of Additional State Assistance to a trustee or any other entity for the payment of debt service on its bonds.

(f) The certification required under subsection (d) with respect to *outstanding bonds and notes of the Authority* shall be filed as early as practicable before the beginning of the State fiscal year to which it relates. The certification *shall* may be revised at any time as may be necessary to accurately state the debt service requirements of the Authority.

(g) Within 6 months of the end of the 3 month period ending December 31, 1983, and each fiscal year thereafter, the Authority shall determine whether the aggregate of all system generated revenues for public transportation in the metropolitan region which is provided by, or under grant or purchase of service contracts with, the Service Boards equals 50% of the aggregate of all costs of providing such public transportation. "System generated revenues" include all the proceeds of fares and charges for services provided, contributions received in connection with public transportation from units of local government other than the Authority and from the State pursuant to subsection (9) of Section 49.19 of the Civil Administrative Code of Illinois,

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and all other revenues properly included consistent with generally accepted accounting principles but may not include the proceeds from any borrowing. "Costs" include all items properly included as operating costs consistent with generally accepted accounting principles, including administrative costs, but do not include: depreciation; payment of principal and interest on bonds, notes or other evidences of obligations for borrowed money of the Authority; payments with respect to public transportation facilities made pursuant to subsection (b) of Section 2-20; any other cost as to which it is reasonably expected that a cash expenditure will not be made; costs up to \$5,000,000 annually for passenger security including grants, contracts, personnel, equipment and administrative expenses, except in the case of the Chicago Transit Authority, in which case the term does not include costs spent annually by that entity for protection against crime as required by Section 27a of the Metropolitan Transit Authority Act; or costs as exempted by the Board for projects pursuant to Section 2.09 of this Act. If said system generated revenues are less than 50% of said costs, the Board shall remit an amount equal to the amount of the deficit to the State. The Treasurer shall deposit any such payment in the General Revenue Fund.

(h) If the Authority makes any payment to the State under paragraph (g), the Authority shall reduce the amount provided to a Service Board from funds transferred under paragraph (a) in proportion to the amount by which that Service Board failed to meet its required system generated revenues recovery ratio. A Service Board which is affected by a reduction in funds under this paragraph shall submit to the Authority concurrently with its next due quarterly report a revised budget incorporating the reduction in funds. The revised budget must meet the criteria specified in clauses (i) through (vi) of Section 4.11(b)(2). The Board shall review and act on the revised budget as provided in Section 4.11(b)(3).

(Source: P.A. 86-16; 86-463; 86-928; 86-1028.)

Section 2. The State Finance Act is amended by changing Section 6z-20 as follows:

(Ch. 127, par. 142z-20)

Sec. 6z-20. Of the money received from the 6.25% general rate on sales subject to taxation under the Retailers' Occupation Tax Act and Service Occupation Tax Act and paid into the County and Mass Transit District Fund, distribution to the Regional Transportation Authority ~~Occupation and Use tax Replacement fund, created pursuant to Section 4.03 of the Regional Transportation Authority Act,~~ for deposit therein shall be made based upon the retail sales occurring in a county having more than 3,000,000 inhabitants. The remainder shall be distributed to each county having 3,000,000 or fewer inhabitants based upon the retail sales occurring in each such county.

Of the money received from the 6.25% general use tax rate on tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by any agency of this State's government and paid into the County and Mass Transit District Fund, the amount for which Illinois addresses for titling or registration purposes are given as being in each county having more than 3,000,000 inhabitants shall be distributed into the Regional

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Transportation Authority Occupation-and-Use tax Replacement fund, created pursuant to Section 4.03 of the Regional Transportation Authority Act. The remainder of the money paid from such sales shall be distributed to each county based on sales for which Illinois addresses for titling or registration purposes are given as being located in the county. Any money paid into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the County and Mass Transit District Fund prior to the effective date of this amendatory Act of 1990, which has not been paid to the Authority prior to that effective date, shall be transferred to the Regional Transportation Authority tax fund.

Whenever the Department determines that a refund of money paid into the County and Mass Transit District Fund should be made to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the County and Mass Transit District Fund.

On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to the Regional Transportation Authority and to named counties, the counties to be those entitled to distribution, as hereinabove provided, of taxes or penalties paid to the Department during the second preceding calendar month. The amount to be paid to the Regional Transportation Authority and each county having 3,000,000 or fewer inhabitants shall be the amount (not including credit memoranda) collected during the second preceding calendar month by the Department and paid into the County and Mass Transit District Fund, plus an amount the Department determines is necessary to offset any amounts which were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department, and not including any amount which the Department determines is necessary to offset any amounts which were payable to a different taxing body but were erroneously paid to the Regional Transportation Authority or county. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the Regional Transportation Authority and counties, provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

The provisions directing the distributions from the special fund in the State Treasury provided for in this Section and from the Regional Transportation Authority tax fund created by Section 4.03 of the Regional Transportation Authority Act shall constitute an irrevocable and continuing appropriation of all amounts as provided herein. The State Treasurer and State Comptroller are hereby authorized to make distributions as provided in this Section.

In construing any development, redevelopment, annexation, preannexation or other lawful agreement in effect prior to September 1, 1990, which describes or refers to receipts from a county or municipal retailers' occupation tax, use tax or

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service occupation tax which now cannot be imposed, such description or reference shall be deemed to include the replacement revenue for such abolished taxes, distributed from the County and Mass Transit District Fund or Local Government Distributive Fund, as the case may be.
(Source: P.A. 86-928.)

ARTICLE 11

Section 1. This Act shall take effect upon becoming law except that Article 1 takes effect January 1, 1992.
Passed in the General Assembly January 8, 1991.
Approved January 14, 1991.
Effective January 14, 1991 and January 1, 1992.

PUBLIC ACT 86-1482
(House Bill No. 3777)

AN ACT relating to human services and business enterprises, amending named Acts.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

Section 1. The Children and Family Services Act is amended by changing Sections 5, 7 and 12 as follows:

(Ch. 23, par. 5005)

Sec. 5. To provide direct child welfare services when not available through other public or private child care or program facilities. For purposes of this Section:

The term "children" means persons found within the State who are under the age of 18 years. The term also includes persons under age 21 who (1) were committed to the Department pursuant to the Juvenile Court Act or the Juvenile Court Act of 1987, as amended, prior to the age of 18 and who continue under the jurisdiction of the court, or (2) were accepted for care, service and training by the Department prior to the age of 18 and whose best interest in the discretion of the Department would be served by continuing that care, service and training because of severe emotional disturbances, physical disability, social adjustment or any combination thereof, or because of the need to complete an educational or vocational training program.

The term "homeless youth" means persons found within the State who are under the age of 21, are not in a safe and stable living situation and cannot be reunited with their families.

The term "child welfare services" means public social services which are directed toward the accomplishment of the following purposes: (1) protecting and promoting the welfare of children, including homeless, dependent or neglected children; (2) preventing or remedying, or assisting in the solution of problems which may result in, the neglect, abuse, exploitation or delinquency of children; (3) preventing the unnecessary separation of children from their families by identifying family problems, assisting families in resolving their problems, and preventing breakup of the family where the prevention of child removal is desirable and possible; (4) restoring to their families children who have been removed, by the provision of services to the child and the families; (5) placing children in suitable adoptive homes, in cases where restoration to the biological family is not possible or appropriate; (6) assuring adequate care of

New matter indicated by italics - deletions by strikeout.

Public Act 097-0118

HB1379 Enrolled

LRB097 08158 AJO 48282 b

AN ACT concerning civil law.

**Be it enacted by the People of the State of
Illinois,**

represented in the General Assembly:

Section 5. The Registered Titles (Torrens) Act is amended

by changing Section 110.3 as follows:

(765 ILCS 35/110.3) (from Ch. 30, par. 148.3)

Sec. 110.3. This Act is repealed on January 1,
2014 ~~July 1,~~

~~2037.~~

(Source: P.A. 86-1481.)

Section 99. Effective date. This Act takes effect
January

1, 2012.

Effective Date: 1/1/2012

contributions to meet the cost of this benefit improvement, an increase in annual contributions of at least 3.6% of John A. Marallo's annual salary will eventually become payable.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$11,000 which would be borne by the State of New York as a one-time payment.

This estimate, dated April 4, 1991 and intended for use only during the 1991 Legislative Session, is Fiscal Note No. 91-209 prepared by the Actuary for the New York State and Local Employees' Retirement System.

CHAPTER 640

AN ACT to amend the real property law, in relation to registering title to real property and repealing certain provisions thereof relating thereto

Became a law July 26, 1991, with the approval of the Governor.
Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision (b) of section 379 of the real property law is repealed and subdivisions (c), (d), (e), (f), (g) and (h) are relettered subdivisions (b), (c), (d), (e), (f) and (g).

§ 2. Subdivision (c) of section 379 of the real property law, as amended by chapter 572 of the laws of 1918 and as relettered by section one of this act, is amended to read as follows:

(c) The names and places of residence with street number, if any, and post-office addresses of all persons having or claiming any interest in or lien upon the property, or any part thereof, the title to which is sought to be registered, and whether or not any of them are infants or otherwise incapacitated; the owners in fee simple of the surrounding contiguous properties, and their post-office addresses so far as they are known or can be reasonably ascertained by inquiry on such property; the people of the state of New York; [all persons who have filed any caution or cautions against the registration of such property, as provided by section three hundred and eighty-three of this chapter;] and a designation of all other possible owners and claimants of the property or any right or interest in or lien upon the property or any part thereof as "all other persons, if any, having any right or interest in or lien upon the property affected by this proceeding, or any part thereof." The petition shall state so far as is known to the petitioner, what claim, if any, the state of New York makes to the property in question or what interest, if any, it has therein other than the general governmental interest or such as exists as to all land in private ownership.

§ 3. Section 381 of the real property law, as amended by chapter 575 of the laws of 1929, is amended to read as follows:

§ 381. Survey, map or plan to be filed. There shall be filed with the registrar a survey, map or plan of the land the title to which is sought to be registered, which shall be made by a competent surveyor and shall be subject to the approval of the court, and which shall clearly show the exact boundaries of the land and its connection with adjacent lands and any adjoining or neighboring streets and avenues, and the distances from such adjoining or neighboring streets or avenues, and all encroachments, if any, and all other facts which are usually shown by accurate surveys. If any adjacent land is already registered, the survey must properly connect and harmonize with the survey of such previously registered land. There shall be attached to such survey, map or plan, and filed with it, an affidavit of the surveyor by whom it was made, that it was made by him personally or under his immediate supervision and direction; that it is a survey, map or plan of the property described in the petition or the official examiner's report of title, and that according to the best of his knowledge and belief said property is included in the boundaries shown on such survey, map or plan, without any encroachments or improper erections, except as follows: (stating and describing any encroachments or improper locations of buildings, fences or other

structures). After the original registration of any parcel of land, a new survey, map or plan of the same showing a subdivision thereof into lots may be filed with the registrar after compliance with the provisions of section three hundred [and] thirty-four and section three hundred [and] thirty-five of the real property law, as amended, and chapter six hundred [and] twenty of the laws of nineteen hundred [and] twenty-six. The filing of such a new survey, map or plan *shall outline the registered portion of the property*, shall be noted as a memorial on the certificate of title to which it relates, and thereafter the land or any interest therein [may] *shall* be transferred or encumbered by reference to it; *in the event that the old description is used, reference must also be made to the new map.*

§ 4. Sections 383 and 384 of the real property law are repealed.

§ 5. Section 385 of the real property law, as amended by chapter 575 of the laws of 1933, is amended to read as follows:

§ 385. Proceedings upon the petition; notice of hearing. Immediately upon the filing of the petition and of the notice thereof as provided in section three hundred [and] eighty-two of this chapter, and upon receiving the preliminary report of the official examiner of title as to the sufficiency of parties, the registrar shall cause a notice, fixing the time and place at which the petition will be heard, to be published in a newspaper published in the county in which the land is situated. The return day of said notice shall not be less than twenty days nor more than sixty days after the date of publication. The registrar shall also, within seven days of the publication of said notice in a newspaper, cause a copy of said notice to be sent by [registered] *certified* letter, demanding a return personally signed receipt card, to every party to the proceeding whose address is known. The court may also cause other or further notice of the petition to be given. The court shall, so far as it considers it possible, require proof of actual notice to all parties who appear to have any interest in, or claim to, the land included in the petition. Notice to such persons by mail shall be by [registered] *certified* letter, demanding a return personally signed receipt card. The registrar shall also cause the notice of such proceeding and hearing to be posted, at least fourteen days before the return day, in a conspicuous place on each parcel of land affected by the proceeding. The certificate of the registrar that he has served the notice as directed by the court, by publishing and mailing, and that the notice has been duly posted upon the land, shall be filed in the case, with affidavits in support of the same, on or before the return day, and shall be proof of such service. The necessary disbursements of the official examiner of title in the course of his work, the expense of the publication, the mailing, the disbursements for service of the notice, and the posting on the land of the notices shall be paid by the petitioner. Upon the return day the hearing may be adjourned from time to time by the court on its own motion or on the motion of the official examiner of title, or of any party. Service of notice upon the people of the state of New York may be made by mailing a copy of said notice securely inclosed in a postpaid wrapper and directed to the [attorney-general] *attorney general* of the state of New York. Where the people of the state of New York or any municipality in the state is made a party to the proceeding or appears therein the registrar shall serve upon the state or such municipality on its appearance in such proceeding by the [attorney-general] *attorney general* or corporation counsel or officer discharging similar functions, a copy of the petition, abstract of title and survey[,] filed which abstract of title shall contain a full chain of title disclosing the base or underlying title and the tax sale title if there be one, and all mortgages, liens, encumbrances, wills, administrations of estates, and proceedings of all kinds and nature, relating to the real property in question, as required by this article. Unless the court otherwise directs no report shall be made upon the petition, until the time specified in the notice of the hearing on the petition, and, if any adverse claimant or objector appears, the report shall not be confirmed until opportunity is given to contest the rights of the petitioner in such manner as shall be allowed by the court. The court may refer to the official examiner of title any controverted matter or question for hearing and report. Default shall be noted on the failure to appear of any of those on whom the notice of hearing has been served and upon petition to the court a final order and judgment of registra-

EXPLANATION—Matter in *italics* is new; matter in brackets [] is old law to be omitted.

tion may be entered at once on the failure to appear and object of all persons so served. The official examiner's report upon being presented to the court shall be prima facie and presumptive evidence of the facts stated therein, and all statements in the report shall be taken and construed as statements of fact, unless they are expressly declared therein to be conclusions or opinions. In no case shall the court be bound by the report of an official examiner of title but may require other or further proof. If any party to the proceeding controverts any statement contained in the official examiner's report, the facts controverting such statement must be specifically pleaded and set forth and must be established affirmatively by the party pleading or setting forth the same. The trial of any issue raised shall be governed by and shall proceed according to the laws of this state and the rules of the court in so far as the same are not expressly abrogated or modified by this article.

§ 6. Section 388 of the real property law, as amended by chapter 575 of the laws of 1929, is amended to read as follows:

§ 388. Guardian ad litem. In any proceeding to register title, the court may make an order appointing a disinterested attorney, other than the official examiner of title by whom the title was examined and reported and certified, to act as guardian ad litem for all minor persons and for all persons under other disability appearing by the petition or by the official examiner's report of title to have interests adverse to those of the petitioner. The petition for the appointment of said guardian ad litem may be made by the petitioner ex parte at any time during the pendency of the proceeding. The guardian ad litem thus appointed upon the application of the petitioner may be the [attorney-general] *attorney general* of the state of New York, unless it appears to the court that the state of New York has or claims some interest adverse to that of the person or persons for whom the [attorney-general] *attorney general* would thus be appointed guardian ad litem. The question as to the existence of such adverse claim or interest shall be for the court; and an order appointing the [attorney-general] *attorney general* as such guardian ad litem shall be sufficient proof that no such adverse claim or interest exists. Such an order shall be conclusive as a matter of law after thirty days from the time when a certified copy of the final order or judgment of registration in the proceeding is filed in the office of the registrar of the county in which the property is situated. It shall be the duty of such guardian ad litem actively to ascertain and protect as is reasonably possible, the interest of all minor parties to the proceeding and all other parties under disability. The compensation of such guardian shall be [fifteen] *one hundred* dollars, unless the court directs otherwise; but the [attorney-general] *attorney general* shall not receive any compensation for acting as such guardian ad litem. No issue requiring a trial shall be raised by the answer of a guardian ad litem of any minor party or party under other disability unless it shall affirmatively appear by the official examiner's report or by answer of the guardian ad litem that such minor party or party under other disability has an interest adverse to the title or interest sought to be registered.

§ 7. Section 389 of the real property law, as amended by chapter 5 of the laws of 1951, is amended to read as follows:

§ 389. Any person interested may appear and defend. Any person interested in the property, or whose interests may be affected by the final order or judgment of registration in the proceeding, whether specifically named in the notice or not, may enter his appearance by serving a copy of the same on the registrar of the county in which the property is located *and with the clerk of the supreme court in such county*, and filing the original thereof together with proof of service with the county clerk on or before the return day or within such further time as may be allowed by the court; and may enter his objections, if any, by likewise serving a copy of the same on the registrar of the county in which the property is located *and with the clerk of the supreme court in such county*, and filing the original thereof together with proof of service with the county clerk on or before the return day or within such further time as may be allowed by the court; and may oppose the petition for registration of the property as belonging to the petitioner, or set up a cross-demand to have the title registered in his own behalf. In any case, he shall state particularly what his interest is and shall specifically state all objections to the petition.

§ 8. Section 393 of the real property law, as amended by chapter 5 of the laws of 1951, is amended to read as follows:

§ 393. Registration of title. Upon entering the final order and judgment of registration, an enrollment thereof as a judgment roll in an action must be prepared, and filed in the office of the clerk, consisting of the petition, the notice with proof of service, the official examiner's report, all orders and all other papers necessarily affecting the final order of registration. The clerk upon payment of a fee of [one dollar] *ten dollars* shall cause a copy of said judgment of registration to be certified and transferred to the registrar of his county, who shall forthwith file the same in his office. [After the certified copy of the final order or judgment directing the registration of title is duly filed in the registrar's office, the registrar shall forthwith cause a notice of such filing to be sent by registered mail, demanding a personally signed return receipt card, to every person or attorney who has filed a notice of appearance in his office and shall proceed to register the title to the real property, estate, right or interest, pursuant thereto, and issue a certificate or certificates thereof and enter the same as herein prescribed.]

§ 9. Sections 396 and 397 of the real property law are repealed and a new section 396 is added to read as follows:

§ 396. *Duplicate certificate of title. The registrar shall, upon the request by the owner in writing, make out an exact duplicate thereof, with the memorials and notations thereon noted, which will be the owner's proof of ownership for the property, and forward the same to the owner. This duplicate shall be known as the owner's duplicate certificate of title, and shall be plainly stamped across its face. Only one owner's duplicate certificate of title shall be issued. Replacement of such document shall be made in the manner prescribed under section four hundred fourteen of this chapter. Said request for owner's duplicate certificate of title shall be in the form annexed hereto. At the time of filing, two copies of the deed shall be submitted, a copy of the deed shall be conformed and returned to the party indicated in the return address box.*

FORM

The undersigned, one of the Registered owners of the property described in Certificate number does request the issuance and delivery of said Owner's Duplicate Certificate of Title to him/her:

Name:

Address:

Signature:

§ 10. Section 403 of the real property law is amended to read as follows:

§ 403. Memorial to be carried forward. *(a) Unless written application is made by a mortgagee, who acquires fee title to the premises, not to merge said mortgage with the fee title, the registrar shall delete the mortgage from the memorial on the certificate of title.*

(b) Whenever a memorial or notation has been entered as permitted by this article, the registrar shall carry the same forward upon all certificates of title until the same is cancelled in some manner authorized by this article.

§ 11. The opening paragraph of section 404-a of the real property law, as added by chapter 502 of the laws of 1931, is amended to read as follows:

Notwithstanding the provisions of section four hundred [and] four of this chapter, a title to real property which has been duly registered as provided by article twelve thereof may be withdrawn from such registration [when it is established to the satisfaction of the supreme court that it is no longer expedient and practical to continue such registration owing to peculiar and unusual circumstances or exigencies involving the title itself] *upon application to the supreme court by the owner of the fee title to the property.* An application for such withdrawal from registration may be filed with the registrar of the county in which the title is then registered and shall be entitled "in the matter of the application of (stating the name of the registered owner) for the withdrawal from registration of the title to certain lands." Such application, in such form as may be approved by the registrar, must be made by the registered owner of the fee of the real property. It shall set forth

EXPLANATION—Matter in *italics* is new; matter in brackets [] is old law to be omitted.

and recite in detail the name and postoffice address of the registered owner, the number of the certificate of title last issued, the date of the last registration of the title, a description of the real property as stated in the certificate of title together with a reference to the proper section, block and lot numbers if any, a complete recital of all memorials entered on the certificate of title, the names and addresses of all persons owning any incumbrance, charge, trust or lien on the premises, a statement of all unpaid taxes, assessments and water rates due and payable, a statement of the circumstances existing which render continued registration of the title impracticable and inexpedient, and a prayer for the withdrawal from registration. The application shall be duly verified and executed in duplicate. The registrar shall file one copy as a document in his office and enter the same as a memorial on the certificate of title to which it relates. The other copy shall be delivered to an official examiner of title who shall forthwith proceed to examine the title since the date of the first or initial registration thereof and investigate the facts set forth in the application. Thereafter he shall make a report in writing to the supreme court of his findings and a recommendation as to the proper disposition of the application. The registrar shall set down a date for hearing on the application in the "title part" of a special term of the supreme court, which date shall be not less than twenty days after the filing of the application; and he shall notify by [registered] *certified* mail demanding a personally signed return receipt card all persons or parties who appear by the report of the official examiner of title to have any interest in or incumbrance, charge, trust, or lien upon the said real property. At the hearing any of the parties in interest may appear and consent or object to the granting of the prayer of the application. Whether granted or denied, the supreme court shall enter an order disposing of the application and after such order is filed with the clerk of the county a transcript or certified copy of the same shall be filed with the registrar and by him entered as a memorial on the certificate of title. When the order of the supreme court grants a withdrawal from registration of a title to real property as herein provided, the registered owner thereof shall forthwith deliver to the registrar and surrender his owner's duplicate certificate of title, or if the same has been lost or destroyed a new owner's duplicate certificate of title obtained as provided in section four hundred [and] fourteen of this chapter. The registrar shall then cause the owner's duplicate certificate of title to be recorded in the office of the recording officer of the county in which the real property is located, and thereafter permanently filed in his own office. A certified copy of the record shall be delivered to the registered owner as his future evidence of title.

§ 12. Section 407 of the real property law is repealed and a new section 407 is added to read as follows:

§ 407. *Certificate as to part of property remaining after transfer. When only a part of the property described in a certificate is transferred, and the description of the property is other than full or specified parts of lots on a map duly filed in the office of the county clerk, the transfer must be accompanied by a survey from a licensed land surveyor under seal of the said parcel. Said transfer and survey shall be filed as a document and memorialized against the certificate.*

§ 13. Section 408 of the real property law is repealed.

§ 14. Subdivision sixth of section 409 of the real property law, as amended by chapter 575 of the laws of 1929, is amended to read as follows:

Sixth. Name[, place of residence with street number, if any, and post office address] of the person in whose interest the paper is filed.

§ 15. Section 412 of the real property law is repealed and a new section 412 is added to read as follows:

§ 412. *When a transfer is deemed to be registered. Every transfer of registered property shall be deemed to be registered under this article when such document has been filed of record, in the office of the registrar of the county where the property is located and a serial number and certificate number assigned to the instrument; all other dealings shall be considered as registered when the document has been filed of record in the office of the registrar of the county where the property is located and a serial number and certificate number has been assigned the instrument.*

§ 16. Section 414 of the real property law is repealed and a new section 414 is added to read as follows:

§ 414. *Loss of duplicate certificate.* If any duplicate certificate of title is lost or destroyed, the owner of the property or the current grantee with proper certified deeds may file with the registrar a verified petition. Such petition shall conform to the form annexed hereto, which may be made available by the registrar. Upon filing of such petition, the registrar shall issue a new duplicate certificate, which shall contain a memorandum of the fact that it is issued in place and stead of the lost or destroyed certificate, and which shall be entitled to like faith and credit as the original duplicate certificate. Any previously issued owner's duplicate certificate of title becomes void and invalid.

FORM

Article 12 Section 414 R.P.L.

Petition may only be submitted by the owner, or the current grantee with proper certified deeds submitted simultaneously.

ANY FALSE STATEMENT MADE HEREUNDER IS A VIOLATION OF STATE LAW AND MAY SUBJECT THE PERSON TO CIVIL AND CRIMINAL PENALTIES.

— * * * * *

PETITION TO REPLACE LOST OR DESTROYED OWNER'S DUPLICATE
CERTIFICATE OF TITLE

STATE OF NEW YORK }
COUNTY OF } ss.:

owner's name(s) _____ being
duly sworn, deposes and says that he-she-they is/are the
Petitioner(s) and reside at _____

and is/are
of legal age; that he-she-they is/are the owner(s) of the following
described property _____

((property description))

under Certificate of Title Number _____ under the Land Title
Registration Law.

A thorough and complete search has been made for the Owner's Duplicate
Certificate of Title number _____. Said Owner's Duplicate Certifi-
cate of Title can not be located. This petition is being made to direct
the Registrar of _____ County, to issue in place and stead, a new
Owner's Duplicate Certificate of Title number _____ in the name(s)
of _____ with all memorials
placed thereon.

Upon the filing of this affidavit, I/we realize any previously issued
Owner's Duplicate Certificate of Title becomes void and invalid.

Petitioner LS

VERIFICATION

STATE OF NEW YORK }
COUNTY OF } ss.:

I/we _____ name(s) _____ being sworn, say(s): I/we
am/are the Petitioner(s) in the within action: I/we have read the fore-
going Petition and know the contents thereof: the same is true to my own
knowledge, except as to the matters herein stated to be alleged on in-
formation and belief, and as to those matters I/we believe to be true,
and have furnished the following proof of identification: _____

petitioner) LS

Sworn to before me this _____
day of _____ 19 ____.

Notary Public

EXPLANATION—Matter in *italics* is new; matter in brackets [] is old law
to be omitted.

§ 17. Section 416 of the real property law, as amended by chapter 5 of the laws of 1951, is amended to read as follows:

§ 416. Proceedings to register mortgage, lease or other lien or charge. On the filing of the instrument creating such mortgage, lease or other lien or charge in the registrar's office and the production of the duplicate certificate of title, he shall enter upon the certificate of title and upon the duplicate certificate a memorial thereof and the date of filing the instrument with a reference to its file number, which memorial shall be signed by the registrar who shall deliver to the person filing such instrument a certified copy of such instrument, *if it is a mortgage*, certified to be the "registration copy of mortgage." The registrar shall also note upon the instrument filed the number of the certificate on which the memorial is entered. Any mortgage registered pursuant to this section shall be subject to the provisions of article eleven of the tax law (being chapter sixty-two of the laws of nineteen hundred [and] nine), and amendments thereof in the same manner as if said mortgage were recorded, as provided by section two hundred [and] fifty-three of said tax law.

§ 18. Section 418 of the real property law, as amended by chapter 572 of the laws of 1918, is amended to read as follows:

§ 418. Assignment of mortgage, lease, or other lien or charge. The holder of any mortgage, lease, or other lien or charge on registered property, in order to transfer the same or any part thereof, shall execute an assignment of the whole or any part thereof; and upon such assignment being filed in the office of the registrar[, and the production of the registration copy of the instrument, if any, which created the mortgage, lease or other lien or charge and which is held by the assignor], the registrar shall enter in the title book a memorial of such transfer with a reference to the assignment by its file number; he shall also note upon the instrument on file in his office intended to be transferred, and upon the registration copy thereof produced, the number of the certificate on which the memorial is entered, with the date of the entry. [In case of the loss or destruction of the registration copy provided for herein, a new duplicate registration copy may be issued in the manner provided for in section four hundred and fourteen of this chapter for the issuance of a new duplicate certificate.]

§ 19. Section 419 of the real property law, as amended by chapter 547 of the laws of 1916, is amended to read as follows:

§ 419. Release, discharge or surrender of charge or incumbrance. A release, discharge or surrender of a charge or incumbrance, or any part thereof, or of any part of the property charged or incumbered, may be effected [in the same way as is above provided in the case of a transfer. In case only a part of the charge or only a part of the property charged is to be released, discharged or surrendered, the entry shall be made accordingly, but when the whole is released, discharged or surrendered, the registrar shall plainly stamp across the instrument on file, and on the memorial thereof, and on the registration copy produced, the word "cancelled," and shall sign the same] *by the production of a release, discharge or satisfaction, duly executed and acknowledged, made in any form authorized by law, except as herein provided.* Any tax, water rent or assessment, subject to which the title has been registered and which has been noted on the certificate of title as provided in section three hundred [and] ninety of this chapter, may be released and discharged in the same way upon a receipt therefor being issued and duly certified by the receiver of taxes or collector of assessments and arrears or other duly authorized officer, as the case may require, and delivered to the registrar and filed in his office. The receiver of taxes or collector of assessments and arrears or such other duly authorized officer, as the case may require, upon demand of any owner of registered property, shall execute, certify and deliver to such owner such receipt when any such tax, water rent or assessment has been paid upon such registered property.

§ 20. The opening paragraph of section 423 of the real property law is repealed and a new opening paragraph is added to read as follows:

Upon the death of an owner of registered real property, it shall be incumbent upon the surviving spouse or the joint tenant with right of survivorship to present to the registrar a petition on the annexed form, for the transfer of the title into the name of the survivor. The registrar shall upon payment of the required fees, memorialize said petition showing the change of ownership, delete the name of the deceased, and recertify title to the new owner on the existing certificate of title. Upon the death of an owner of registered real property, it shall be in-

cumbent upon the executor or administrator of the estate of the deceased, to present to the registrar a petition on the annexed form, for the transfer of title into the name of the executor or administrator, or upon filing of a deed executed by the said executor or administrator, in the name of the grantee therein. The registrar shall upon payment of the required fees, memorialize said petition showing the change of ownership, and issue a new certificate of title to the executor or administrator. Upon the death of an owner of registered real property, having died intestate, it shall be incumbent upon the heirs-at-law to obtain a verified petition and order, consented to by the registrar, the state attorney general and signed by a justice of the supreme court. Sufficient and conclusive evidence as to the heirs-at-law must be made part of the proceeding. Upon filing of said completed proceeding with the registrar, together with filing fees, the registrar shall issue a certificate of title as directed by the order.

§ 21. The real property law is amended by adding a new section 423-a to read as follows:

§ 423-a. Form for transfer of property upon death of owner of registered property. The registrar may make available the form for the transfer of property upon the death of the owner of the registered property, which form in any event shall be as follows:

FORM

Article 12, Section 423 (a) R.P.L.

ANY FALSE STATEMENT MADE HEREUNDER IS A VIOLATION OF THE STATE LAW AND MAY SUBJECT THE PERSON TO CIVIL AND CRIMINAL PENALTIES.

— * * * * *

PETITION FOR REISSUANCE OF CERTIFICATE OF TITLE FOR SURVIVING SPOUSE OR JOINT TENANT WITH RIGHT OF SURVIVORSHIP

STATE OF NEW YORK }
COUNTY OF } ss.:

deponent _____ being duly sworn, deposes and says that he/she is the Petitioner herein residing at _____ address _____ and of legal age, and that he/she is the surviving spouse of _____ name _____ deceased. At the time of death, deponent was married to the deceased, that the marriage had not been annulled or dissolved and that no legal separation had been obtained. OR that he/she is the surviving joint tenant with right of survivorship. That _____ deponent _____ and _____ spouse/deceased joint tenant _____ were the registered owners as tenants by the entirety/joint tenant with right of survivorship of the property under Certificate of Title number _____. The deceased _____ name _____ died _____ date _____ as evidenced by a death certificate attached hereto. This petition is being made pursuant to Section 423 R.P.L., to direct the Registrar of _____ County to reissue Certificate of Title number _____ to _____ deponent _____ residing at _____ address _____ for the following described property:

((property description))

(For JOINT TENANT petition only) Property is subject to Estate Taxes against the estate of _____ Joint Tenant _____, deceased, if any. The original Owner's Duplicate Certificate of Title is surrendered herewith ((or)) The production of the original Owner's Duplicate Certificate of Title is hereby dispensed with, by reason of _____ lost/stolen _____.

Petitioner(s) LS

EXPLANATION—Matter in *italics* is new; matter in brackets [] is old law to be omitted.

VERIFICATION

STATE OF NEW YORK }
COUNTY OF } ss.:

I/we _____ being sworn, say(s):
I/we am/are the Petitioner(s) in the within action; I/we have read the foregoing Petition and know the contents thereof; the same is true to my own knowledge, except as to the matters herein stated to be alleged on information and belief, and as to those matters I/we believe to be true, and have furnished the following proof of identification.

Petitioner(s) LS

Sworn to before me this _____
day of _____ 19__.

Notary Public

FORM

Article 12, Section 423 (b) R.P.L.

ANY FALSE STATEMENT MADE HEREUNDER IS A VIOLATION OF THE STATE LAW AND MAY SUBJECT THE PERSON TO CIVIL AND CRIMINAL PENALTIES.

— * * * * *

PETITION FOR ISSUANCE OF CERTIFICATE OF TITLE
FOR ADMINISTRATOR OR EXECUTOR

STATE OF NEW YORK }
COUNTY OF } ss.:

_____ deponent _____ being duly sworn,
deposes and says that he/she is the Petitioner herein and resides at
_____ address _____ and of legal age;
That he/she is the Administrator/Executor of the estate of _____
_____, deceased.

That _____ name _____ was the registered owner of the
property under Certificate of Title number _____.
The deceased, _____ name _____ died _____ date _____ as evi-
denced by a death certificate attached hereto.

_____ name _____, has been appointed Administrator/Executor of
the estate of _____ deceased _____ as evidenced by the original Let-
ters of Administration/Testamentary and certified copy of the will at-
tached hereto.

1. That a Release of Estate Tax is attached hereto
2. That the Gross Estate does not exceed \$600,000
3. Subject to the Estate Taxes against the estate of _____, deceased,
if any.

This petition is being made to direct the Registrar of _____
County, to issue a new Certificate of Title to _____ name _____, as
Administrator/Executor of the Estate of _____, deceased, residing
at _____ address _____ for the following described property.

OR

This petition is being made to direct the Registrar of _____ County to
issue a new Certificate of Title upon the filing of an Administrator/
Executor's deed to _____ grantee in the deed _____, residing at
_____ address _____ for the following described property:

((property description))

The original Owner's Duplicate Certificate of Title is surrendered
herewith ((or)) The production of the original Owner's Duplicate Certifi-
cate of Title is hereby dispensed with, by reason of _____ lost/stolen
_____.

PETITIONER LS

VERIFICATION

State of New York }
County of } ss.:

I _____ being sworn, say: I am the Petitioner in the within action; I have read the foregoing Petition and know the contents thereof: the same is true to my own knowledge, except as to the matters herein stated to be alleged on information and belief, and as to those matters I believe to be true, and have furnished the following proof of identification: _____.

PETITIONER LS

Sworn to before me this _____
day of _____ 19__.

NOTARY PUBLIC

§ 22. Sections 424 and 425 of the real property law are repealed.

§ 23. Section 432 of the real property law, as amended by chapter 550 of the laws of 1984, is amended to read as follows:

§ 432. Fees to be charged. The following fees shall be charged by registrars for the various services performed pursuant to this article:

(a) Filing the notice of petition, including entering it in the entry book, indexing it in all indexes, and entering it in the tickler certificate book, twenty-five dollars.

(b) Filing the survey, map or plan of the land to be registered, [ten] twenty dollars.

(c) Filing any survey, map or plan of registered land showing any subdivision or partition thereof, ten dollars.

(d) Filing, entering and indexing in all indexes any deed, lease or muniment of title, ten dollars.

(e) Filing, entering and indexing in all indexes any deed for the transfer of registered land, or of any interest therein, including the issuance of the transfer certificate of title, eighteen dollars.

(f) Filing, entering and indexing in all indexes any mortgage of registered land or of any part thereof, certifying and delivering a registration copy thereof, eighteen dollars.

(g) In addition to the fee provided for in subdivision (f) of this section, there shall be charged the fees now fixed by law for preparing and certifying certified copies of documents or records.

(h) Filing, entering and indexing in all indexes any assignment, modification, subordination, extension or satisfaction of a mortgage of registered land, twelve dollars.

(i) Filing, entering and indexing in all indexes any other lien, incumbrance or charge pending registration or subsequent thereto, twelve dollars.

(j) Filing, entering and indexing in all indexes any instrument cancelling any lien, incumbrance or charge on a certificate of title, twelve dollars.

(k) In addition to the charges provided for under subdivisions (i) and (j) of this section, there shall be charged a fee of [one dollar] fifty dollars for each additional certificate of title upon which any instrument creating or discharging any lien, encumbrance or charge is required to be entered.

(l) [Filing, entering and indexing in all indexes any caution, twelve dollars.

(m)] Filing, entering and indexing in all indexes the certified copy of the final order and judgment of registration and issuing the certificate of title in accordance therewith, twenty dollars.

[(n)] (m) In addition to the fee provided for in subdivisions (e) and [(m)] (l) of this section, there shall be charged a fee of five dollars for each additional parcel where two or more separate parcels are combined into one certificate.

[(o)] (n) Filing and entering an application for a new owner's duplicate certificate of title where the same has been lost or destroyed, and issuance of such new certificate, fifteen dollars.

EXPLANATION—Matter in *italics* is new; matter in brackets [] is old law to be omitted.

[(p)] (o) Preparing and issuing any new certificate of title where two or more adjoining parcels of registered land are combined into one parcel by the same owner; or where one parcel of registered land is subdivided into two or more parcels by the owner, for each new certificate, eighteen dollars.

[(q)] (p) Services of the official examiner of title, one-tenth of one per centum of the value of the property on the basis of the last assessment for local taxation, and twenty dollars in addition thereto.

[(r)] (q) Furnishing printed forms or for any services for which fees are not herein specified such reasonable charges as may be fixed by the registrar subject to the revision of the court.

One-half of the fees received by the registrar under subdivisions (e), (f), (h), (i), (j) and [(p)] (o) of this section shall be paid to the treasurer of the county (in New York city to the commissioner of finance), to be credited to the assurance fund provided by section four hundred [and] twenty-six of this article.

§ 24. This act shall take effect on the first day of January next succeeding the date on which it shall have become a law.

CHAPTER 641

AN ACT to amend chapter 85 of the laws of 1934 creating the Chautauqua utility district and to establish in the town of Chautauqua, county of Chautauqua, the Chautauqua fire district number 1

Became a law July 26, 1991, with the approval of the Governor. Passed on Home Rule request pursuant to Article IX, section 2(b) (2) of the Constitution by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Notwithstanding any inconsistent provision of law, there is hereby established in the town of Chautauqua, county of Chautauqua, the Chautauqua fire district number 1.

Except as otherwise provided by this act, said fire district shall be subject in all respects to the provisions of article 11 of the town law which relate to a fire district.

§ 2. The Chautauqua fire district number 1 shall consist of two election areas to be known as Area 1 and Area 2 located in the town of Chautauqua and more particularly bounded and described as follows:

AREA 1

All that tract or parcel of land situate in the Town and County of Chautauqua, and State of New York encompassing the present boundary of Chautauqua utility district, a special district corporation, organized and existing by virtue of chapter 85 of the laws of 1934, together with such additional lands as may have been added thereto, until the effective date hereof, in the manner provided by chapter 85 of the laws of 1934, as amended by chapter 628 of the laws of 1955.

AREA 2

All that tract or parcel of land situate in the Town and County of Chautauqua, State of New York, described as follows:

Comprising Lots or parts of Lots 21 through 43, inclusive, Township 3 and Range 13, and Lots or parts of Lots 1 through 4 inclusive, in Township 3 and Range 14 of the Holland Land Company's Survey, in the Town of Chautauqua, and State of New York, bounded and described therein as follows:

Beginning at a point on the west shore of Chautauqua Lake, on the dividing line between the town of Chautauqua and the Town of North Harmony, running thence northerly along said Lake shore in its various windings to a point in the southerly line of land of Chautauqua Institution, thence west along said southerly line to the center of the Lake

CHAPTER 226

AN ACT to amend the real property tax law, in relation to the payment date of installments of taxes to a county

Became a law June 26, 1996, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision 2 of section 972 of the real property tax law, as added by chapter 953 of the laws of 1962, is amended to read as follows:

2. Such local law shall provide the number of installments and the respective dates upon which each installment shall be due, the first not later than the [fifteenth] *last* day of the month in which the respective taxes may be paid without interest without regard to this title. Each installment shall be as nearly equal as possible.

§ 2. This act shall take effect on the first day of January next succeeding the date on which it shall have become a law.

CHAPTER 227

AN ACT to amend the real property law, in relation to discontinuing the system of title registration

Became a law June 26, 1996, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The real property law is amended by adding a new section 436 to read as follows:

§ 436. *Termination of title registration procedures. 1. As used in this section:*

a. *"Adverse instrument" means any document, instrument or paper that adversely affects, but does not convey, the fee title to registered land, and the validity of which is not dependent upon consent by an owner of the registered land or some person claiming by, through or under that owner. Adverse instruments include, but are not limited to, mechanics' lien claims, judgments, and lis pendens notices. Adverse instruments do not include sheriff's deeds, marshall's deeds, or tax deeds.*

b. *"Voluntary instrument" means any document, instrument or paper that either conveys the fee title to registered land or affects title to registered land and the validity of which is dependant upon consent by an owner of the registered land or by some person claiming by, through, or under that owner. Voluntary instruments include, but are not limited to, deeds, including tax deeds, sheriff's deeds and marshall's deeds, mortgages, assignments of mortgage, leases and grants of easement or license.*

c. *"Registered land" means real property and interests in real property, which have been registered under this article.*

d. *"Registrar's certificate of title" means a document issued pursuant to section three hundred ninety-four of this article.*

EXPLANATION--Matter in *italics* is new; matter in brackets [] is old law to be omitted.

2. On and after the effective date of this section, no title to land may be registered under this article. Provided, however, that every certificate of title or instrument affecting title filed prior to the effective date of this section shall be registered pursuant to the provisions of this article.

3. On or after the effective date of this section and before January first, two thousand, the registrar shall accept only adverse instruments which he or she shall register pursuant to this article.

4. On and after the effective date of this section the registrar shall refuse to accept for registration any instrument that is a voluntary instrument. Instead of accepting such instruments for registration, the registrar shall upon payment of the statutory recording fee, deliver to the county clerk, or in the counties of Bronx, Kings, Queens and New York, the register for recording each current certificate of title to all lands affected by that voluntary or adverse instrument. Before delivering the certificate, the registrar shall memorialize or note on the certificate any instruments relating to incumbrances, charges, trusts, liens and transfers that have been filed with the registrar that have not been memorialized or noted. A certificate of title shall be delivered in the form required for recording.

5. On or before January first, two thousand the registrar shall deliver to the county clerk, or in the counties of Bronx, Kings, Queens and New York, the register for recording the certificates of title of all remaining land which was previously registered under this article. Before delivering those certificates, the registrar shall memorialize or note on the certificates any instruments relating to incumbrances, charges, trusts, liens and transfers that have been filed with the registrar and that have not yet been memorialized or noted. A certificate of title shall be delivered in the form required for recording.

6. As of the date of recording of certificates delivered pursuant to subdivision four or five of this section, the recorded certificates shall be subject only to incumbrances, charges, trusts, liens and transfers as may be memorialized or noted on the certificate, and free from all others except those set forth in section four hundred of this article.

After the recording of certificates which are delivered under subdivisions four and five of this section, title to lands shall be conveyed or encumbered in the same manner as set forth in article nine of this chapter. All instruments noted or memorialized on the certificates of title so recorded shall have the same force and effect as if they were filed with the county clerk, or in the counties of Bronx, Kings, Queens and New York, the register at the time they were noted or were otherwise memorialized on the certificates of title. No instrument, however, that was filed, docketed or recorded by the county clerk, or in the counties of Bronx, Kings, Queens and New York, the register, but that was not duly registered, shall become a lien, incumbrance, trust or charge against any title which was delivered pursuant to subdivisions four and five of this section, unless such instrument was filed, recorded or docketed after the date such title was recorded, provided, however, that a judgement docketed by the county clerk prior to the time a certificate of title was recorded shall be valid as against such land if the landowner received notice of such judgment.

7. Recording of a certificate of title under subdivision four or five of this section, shall not disturb the effect of any proceedings under the registry system where the question of title to the real property registered under this article has been determined. All proceedings concerning the registration of title before delivery to the appropriate office under subdivision four or five of this section, and all provisions of this article that relate to the status of the title, shall have continuing force and effect with respect to the period of time that title remained under the registry system. Those provisions giving rise to a right of action for damages against the county shall also continue in force and effect with respect to the period of time that title remained under the registry system.

8. Nothing contained in this section terminates, diminishes or impairs any existing right in or pertaining to registered land or any existing right to resort to the assurance fund created under sections four hundred twenty-six through four hundred twenty-nine of this article and that right may be asserted and enforced in the same manner, to the same extent, and subject to the same limitations as provided in those sections.

9. No claim shall be made based upon prescription or adverse possession for land which was recorded under subdivision four or five of this section and which was previously registered under this article until after such time as the property is transferred or conveyed and the elements of such claims may be established against a subsequent owner.

§ 2. Subdivision 2 of section 426 of the real property law, as added by chapter 646 of the laws of 1991, is amended and a new subdivision 3 is added to read as follows:

2. All assurance funds held by the treasurer of the county [of Suffolk] *or in New York city by the commissioner of finance*, pursuant to this section for more than six years shall be deemed surplus [and, provided]. *All monies in said fund, which have been deemed surplus, or so much thereof as may be necessary, shall be made available on January first, nineteen hundred ninety-seven, and shall be used to cover the costs incurred while performing the transfers required by section four hundred thirty-six of this article. Provided there are no claims filed against said fund that would affect release, such remaining surplus funds may be released by such treasurer or commissioner of finance and paid into the general fund of the county [of Suffolk] or city.* If a claim is filed against such fund subsequent to such release, the general fund of such county shall repay the assurance fund such released funds with interest thereon at the prevailing rate up to the amount of released funds sufficient to cover payments made pursuant to such claim.

3. *All such assurance funds created by any county or city shall be terminated on January first, two thousand six, and all remaining monies are to be transferred to the general fund of the county or city.*

§ 3. Section 428 of the real property law, as amended by chapter 655 of the laws of 1978, is amended to read as follows:

§ 428. Action against assurance fund. Any allowed claim for indemnity shall be paid in the same manner as other claims against the county. In the city of New York a claim shall be passed upon and approved by the city register and by the corporation counsel of the city before payment is allowed. The rejection of a claim by the proper county officials (or in the city of New York by the city register and corporation counsel) shall not preclude the claimant from bringing an action to recover such claim. No claim or judgment on a claim for indemnity shall be binding on the county or on the county treasurer (in New York city the commissioner of finance) for an amount exceeding the amount credited to the assurance fund. If the amount credited to the assurance fund is insufficient to pay the claim or judgment in full, the unpaid balance shall bear interest at the legal rate and shall be paid out of the first moneys coming into said assurance fund *or the county or city general fund after the assurance fund has been terminated pursuant to section four hundred twenty-six of this article.* If any right of action against any person for damages for negligence or other cause, or under any covenant or contract of warranty or guaranty or otherwise, exists in favor of the person to whom indemnity is paid, the county treasurer (in New York city the commissioner of finance) shall be deemed to be subrogated to such right and may bring an action to recover thereunder. Any amounts recovered by the county treasurer (in New York city the commissioner of finance) under such an action shall be credited to the account of the assurance fund. Until the assurance fund provided as aforesaid shall have been exhausted, payment for any such losses or damages shall be made out of such fund.

§ 4. Section 429 of the real property law, as amended by chapter 547 of the laws of 1916, is amended to read as follows:

§ 429. Restrictions on claims against assurance fund. No person shall recover from the assurance fund, *or the county or city general fund after the assurance fund has been terminated pursuant to section four hundred twenty-six of this article,* any greater sum than the fair market value of the property at the time the right to bring such action first accrued. Any action or proceeding to recover damages out of the assurance fund shall be commenced within six years from the time when the right to begin the same accrued, and not afterward, and such time shall not be extended because of any disability.

§ 5. This act shall take effect on the first day of January next succeeding the date on which it shall have become a law.

EXPLANATION--Matter in *italics* is new; matter in brackets [] is old law to be omitted.

Chapter 94

1971 REPLACEMENT PART

Registration of Titles; Torrens Law

ORS 94.005, 94.010, 94.015, 94.020, 94.025, 94.030, 94.035, 94.040, 94.045, 94.050, 94.055, 94.060, 94.065, 94.070, 94.075, 94.080, 94.085, 94.090, 94.095, 94.100, 94.105, 94.110, 94.115, 94.120, 94.125, 94.130, 94.135, 94.140, 94.145, 94.150, 94.155, 94.160, 94.165, 94.170, 94.175, 94.180, 94.205, 94.210, 94.215, 94.220, 94.225, 94.230, 94.235, 94.240, 94.245, 94.305, 94.310, 94.315, 94.320, 94.325, 94.335, 94.340, 94.345, 94.350, 94.355, 94.360, 94.365, 94.370, 94.375, 94.380, 94.385, 94.390, 94.395, 94.405, 94.410, 94.415, 94.420, 94.425, 94.430, 94.435, 94.440, 94.445, 94.505, 94.510, 94.515, 94.520, 94.525, 94.530, 94.535, 94.540, 94.615, 94.620, 94.705, 94.710, 94.715, 94.720, 94.725, 94.730, 94.805, 94.810, 94.815, 94.820, 94.825, 94.830, 94.835, 94.840, 94.845, 94.850, 94.855 and 94.990 were repealed by 1971 c.478 §1.

94.330 [Amended by 1969 c.591 §278; repealed by 1971 c.478 §1]

94.605 [Amended by 1965 c.619 §31; repealed by 1971 c.478 §1]

94.610 [Amended by 1965 c.619 §32; repealed by 1971 c.478 §1]

Note: Sections 2 to 9, chapter 478, Oregon Laws 1971, are set forth for the user's convenience.

Sec. 2. Notwithstanding the repeal of the statutes listed in section 1 of this Act by section 1 of this Act, any of those statutes, not otherwise inconsistent with the purposes of this Act, remain in effect with respect to real property subject to the provisions of ORS chapter 94 (1969 Replacement Part) on the effective date of this Act [September 9, 1971] while the real property remains so subject.

Sec. 3. The repeal of the statutes listed in section 1 of this Act by section 1 of this Act does not affect any right accrued or established, or any liability or penalty incurred, under those statutes before their repeal.

Sec. 4. Unless real property subject to the provisions of ORS chapter 94 (1969 Replacement Part) on the effective date of this Act [September 9, 1971] is previously withdrawn from the registry system by its owner in the manner provided by section 5 of this Act, the real property shall cease to be subject to the provisions of ORS chapter 94 (1969 Replacement Part) upon the operative date of this section [July 1, 1972].

Sec. 5. (1) Prior to the operative date of section 4 of this Act [July 1, 1972], the owner of real property registered under the provisions of ORS chapter 94 (1969 Replacement Part) on the effective date of this Act [September 9, 1971] shall surrender his duplicate certificate of title for the real property or his certified copy of the original certificate of title for the real property, as the case may be, to the registrar of titles for the county in which the real property is situated. If such duplicate certificate or certified copy has been lost, mislaid or destroyed, the owner of the real property shall make affidavit before the registrar of titles or any other officer authorized to administer oaths wherein the owner shall state, to

the best of his knowledge, the circumstances of the loss, the description of the real property, the name and address of each registered owner and each such owner's interest in the real property.

(2) Except as otherwise provided by subsection (3) of this section, the surrender of the duplicate certificate, certified copy or the making of an affidavit under subsection (1) of this section shall be considered as a withdrawal of the real property therein described from the registry system in accordance with ORS 94.230 to 94.240 (1969 Replacement Part).

(3) The registrar of titles for the county in which the real property is situated shall:

(a) Accept, without charging therefor, the surrender of such duplicate certificate of title, certified copy of the original certificate of title or affidavit; and

(b) Issue, without charging therefor, a certificate of withdrawal for the real property as required by ORS 94.235 (1969 Replacement Part); and

(c) Cause to be duly recorded in the office of the county clerk for the county, without charge, the certificate of withdrawal issued under paragraph (b) of this subsection and all instruments filed in the office of the registrar of titles that relate to outstanding interests in such real property and to outstanding liens, mortgages and other charges upon such real property, referred to in or noted upon the original certificate of title to such real property on the date of the issuance of the certificate of withdrawal for such real property pursuant to paragraph (b) of this subsection.

Sec. 6. On the operative date of this section [July 1, 1972], the registrar of titles for the county shall cause the volumes of the register of titles for the county and the accompanying alphabetical indices and tract indices and other files and records in the office of the registrar of titles to be closed and placed in the permanent deed records of the county.

Sec. 7. On the operative date of this section [July 1, 1972], the county treasurer for a county shall:

(1) Transfer all money remaining in the indemnity fund established by the county pursuant to ORS 94.620 (1969 Replacement Part) to the general fund of the county to be used for general governmental purposes; and

(2) Liquidate all investments of money in the indemnity fund that are outstanding on that date and deposit the proceeds from such liquidated investments in the general fund of the county to be used for general governmental purposes.

Sec. 8. (1) Not later than December 1, 1971, the registrar of titles for each county shall send to each owner of real property situated in the county that is subject to the provisions of ORS chapter 94 (1969 Replacement Part) on the effective date of this Act [September 9, 1971], a written notice containing the following:

(a) A statement that the registry system has been discontinued by this Act;

(b) A statement that such owner's real property will cease to be subject to registration under ORS chapter 94 (1969 Replacement Part) on the operative date of section 4 of this Act [July 1, 1972]; and

(c) A statement that such owner may withdraw without charge, his real property from registration under the provisions of ORS chapter 94 (1969 Replacement Part) in the manner provided in section 5 of this Act prior to such date.

(d) A statement that the registrar of titles for the county upon completion of the required withdrawal procedures shall cause the instruments de-

scribed in subsection (3) of section 5 of this Act to be properly restored to the recording system without charge.

(2) The registrar of titles shall send the notice required by subsection (1) of this section to each such owner at the most recent address indicated on the original certificate of title for the owner's real property contained in the volumes of the register of titles for the county.

Sec. 9. Sections 4, 6 and 7 of this Act become operative on July 1, 1972.

CERTIFICATION OF ENROLLMENT

HOUSE BILL 1376

Chapter 66, Laws of 2022

67th Legislature
2022 Regular Session

LAND TITLES—TORRENS ACT REPEAL

EFFECTIVE DATE: June 9, 2022—Except for sections 3 and 5, which take effect July 1, 2023.

Passed by the House March 7, 2022
Yeas 85 Nays 13

LAURIE JINKINS

**Speaker of the House of
Representatives**

Passed by the Senate March 2, 2022
Yeas 36 Nays 12

DENNY HECK

President of the Senate

Approved March 17, 2022 10:42 AM

JAY INSLEE

Governor of the State of Washington

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 1376** as passed by the House of Representatives and the Senate on the dates hereon set forth.

BERNARD DEAN

Chief Clerk

FILED

March 17, 2022

**Secretary of State
State of Washington**

HOUSE BILL 1376

AS AMENDED BY THE SENATE

Passed Legislature - 2022 Regular Session

State of Washington

67th Legislature

2021 Regular Session

By Representative Fey

Read first time 01/26/21. Referred to Committee on Civil Rights & Judiciary.

1 AN ACT Relating to registration of land titles; creating new
2 sections; repealing RCW 65.12.005, 65.12.010, 65.12.015, 65.12.020,
3 65.12.025, 65.12.030, 65.12.035, 65.12.040, 65.12.050, 65.12.055,
4 65.12.060, 65.12.065, 65.12.070, 65.12.080, 65.12.085, 65.12.090,
5 65.12.100, 65.12.110, 65.12.120, 65.12.125, 65.12.130, 65.12.135,
6 65.12.140, 65.12.145, 65.12.150, 65.12.155, 65.12.160, 65.12.165,
7 65.12.170, 65.12.175, 65.12.180, 65.12.190, 65.12.195, 65.12.200,
8 65.12.210, 65.12.220, 65.12.225, 65.12.230, 65.12.235, 65.12.240,
9 65.12.245, 65.12.250, 65.12.255, 65.12.260, 65.12.265, 65.12.270,
10 65.12.275, 65.12.280, 65.12.290, 65.12.300, 65.12.310, 65.12.320,
11 65.12.330, 65.12.340, 65.12.350, 65.12.360, 65.12.370, 65.12.375,
12 65.12.380, 65.12.390, 65.12.400, 65.12.410, 65.12.420, 65.12.430,
13 65.12.435, 65.12.440, 65.12.445, 65.12.450, 65.12.460, 65.12.470,
14 65.12.480, 65.12.490, 65.12.500, 65.12.510, 65.12.520, 65.12.530,
15 65.12.540, 65.12.550, 65.12.560, 65.12.570, 65.12.580, 65.12.590,
16 65.12.600, 65.12.610, 65.12.620, 65.12.630, 65.12.635, 65.12.640,
17 65.12.650, 65.12.660, 65.12.670, 65.12.680, 65.12.690, 65.12.700,
18 65.12.710, 65.12.720, 65.12.730, 65.12.740, 65.12.750, 65.12.760,
19 65.12.770, 65.12.780, 65.12.790, 65.12.800, and 65.12.900; and
20 providing an effective date.

21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

1 NEW SECTION. **Sec. 1.** The following acts or parts of acts are
2 each repealed:

3 (1) RCW 65.12.005 (Registration authorized—Who may apply) and
4 2012 c 117 s 211 & 1907 c 250 s 1;

5 (2) RCW 65.12.010 (Land subject to a lesser estate) and 1907 c
6 250 s 2;

7 (3) RCW 65.12.015 (Tax title land—Conditions to registration) and
8 2012 c 117 s 212 & 1907 c 250 s 3;

9 (4) RCW 65.12.020 (Application) and 2012 c 117 s 213 & 1907 c 250
10 s 4;

11 (5) RCW 65.12.025 (Various lands in one application) and 1907 c
12 250 s 5;

13 (6) RCW 65.12.030 (Amendment of application) and 1907 c 250 s 6;

14 (7) RCW 65.12.035 (Form of application) and 2016 c 202 s 42, 2009
15 c 521 s 145, & 1907 c 250 s 7;

16 (8) RCW 65.12.040 (Venue—Power of the court) and 1907 c 250 s 8;

17 (9) RCW 65.12.050 (Registrars of titles) and 1907 c 250 s 9;

18 (10) RCW 65.12.055 (Bond of registrar) and 2012 c 117 s 214 &
19 1907 c 250 s 10;

20 (11) RCW 65.12.060 (Deputy registrar—Duties—Vacancy) and 2012 c
21 117 s 215 & 1907 c 250 s 11;

22 (12) RCW 65.12.065 (Registrar not to practice law—Liability for
23 deputy) and 2012 c 117 s 216 & 1907 c 250 s 12;

24 (13) RCW 65.12.070 (Nonresident to appoint agent) and 2012 c 117
25 s 217 & 1907 c 250 s 14;

26 (14) RCW 65.12.080 (Filing application—Docket and record entries)
27 and 1907 c 250 s 15;

28 (15) RCW 65.12.085 (Filing abstract of title) and 1907 c 250 s
29 15a;

30 (16) RCW 65.12.090 (Examiner of titles—Appointment—Oath—Bond)
31 and 2012 c 117 s 218 & 1907 c 250 s 13;

32 (17) RCW 65.12.100 (Copy of application as lis pendens) and 1907
33 c 250 s 16;

34 (18) RCW 65.12.110 (Examination of title) and 2012 c 117 s 219 &
35 1907 c 250 s 17;

36 (19) RCW 65.12.120 (Summons to issue) and 1907 c 250 s 18;

37 (20) RCW 65.12.125 (Summons—Form) and 2016 c 202 s 43 & 1907 c
38 250 s 206;

39 (21) RCW 65.12.130 (Parties to action) and 1907 c 250 s 19;

1 (22) RCW 65.12.135 (Service of summons) and 1985 c 469 s 60 &
2 1907 c 250 s 20;
3 (23) RCW 65.12.140 (Copy mailed to nonresidents—Proof—Expense)
4 and 2012 c 117 s 220 & 1907 c 250 s 20a;
5 (24) RCW 65.12.145 (Guardians ad litem) and 1907 c 250 s 21;
6 (25) RCW 65.12.150 (Who may appear—Answer) and 2012 c 117 s 221 &
7 1907 c 250 s 22;
8 (26) RCW 65.12.155 (Judgment by default—Proof) and 1907 c 250 s
9 23;
10 (27) RCW 65.12.160 (Cause set for trial—Default—Referral) and
11 2012 c 117 s 222 & 1907 c 250 s 24;
12 (28) RCW 65.12.165 (Court may require further proof) and 1907 c
13 250 s 25;
14 (29) RCW 65.12.170 (Application dismissed or withdrawn) and 2012
15 c 117 s 223 & 1907 c 250 s 26;
16 (30) RCW 65.12.175 (Decree of registration—Effect—Appellate
17 review) and 2012 c 117 s 224, 1988 c 202 s 56, 1971 c 81 s 132, &
18 1907 c 250 s 27;
19 (31) RCW 65.12.180 (Rights of persons not served) and 2012 c 117
20 s 225 & 1907 c 250 s 28;
21 (32) RCW 65.12.190 (Limitation of actions) and 1907 c 250 s 29;
22 (33) RCW 65.12.195 (Title free from incumbrances—Exceptions) and
23 1907 c 250 s 30;
24 (34) RCW 65.12.200 (Decree—Contents—Filing) and 2012 c 117 s 226
25 & 1907 c 250 s 31;
26 (35) RCW 65.12.210 (Interest acquired after filing application)
27 and 1907 c 250 s 32;
28 (36) RCW 65.12.220 (Registration—Effect) and 1917 c 62 s 1 & 1907
29 c 250 s 33;
30 (37) RCW 65.12.225 (Withdrawal authorized—Effect) and 1917 c 62 s
31 2;
32 (38) RCW 65.12.230 (Application to withdraw) and 2016 c 202 s 44
33 & 1917 c 62 s 3;
34 (39) RCW 65.12.235 (Certificate of withdrawal) and 2016 c 202 s
35 45, 2012 c 117 s 227, 1973 c 121 s 1, & 1917 c 62 s 4;
36 (40) RCW 65.12.240 (Effect of recording) and 1917 c 62 s 5;
37 (41) RCW 65.12.245 (Title prior to withdrawal unaffected) and
38 1917 c 62 s 6;

1 (42) RCW 65.12.250 (Entry of registration—Records) and 2012 c 117
2 s 228 & 1907 c 250 s 34;
3 (43) RCW 65.12.255 (Certificate of title) and 2016 c 202 s 46,
4 2012 c 117 s 229, & 1907 c 250 s 35;
5 (44) RCW 65.12.260 (Owner's certificate—Receipt) and 2012 c 117 s
6 230 & 1907 c 250 s 36;
7 (45) RCW 65.12.265 (Tenants in common) and 2012 c 117 s 231 &
8 1907 c 250 s 37;
9 (46) RCW 65.12.270 (Subsequent certificates) and 2016 c 202 s 47
10 & 1907 c 250 s 38;
11 (47) RCW 65.12.275 (Exchange of certificates—Platting land) and
12 1907 c 250 s 39;
13 (48) RCW 65.12.280 (Effective date of certificate) and 1907 c 250
14 s 40;
15 (49) RCW 65.12.290 (Certificate of title as evidence) and 2012 c
16 117 s 232 & 1907 c 250 s 41;
17 (50) RCW 65.12.300 (Indexes and files—Forms) and 2012 c 117 s 233
18 & 1907 c 250 s 42;
19 (51) RCW 65.12.310 (Tract and alphabetical indexes) and 2012 c
20 117 s 234 & 1907 c 250 s 43;
21 (52) RCW 65.12.320 (Dealings with registered land) and 2012 c 117
22 s 235 & 1907 c 250 s 44;
23 (53) RCW 65.12.330 (Registration has effect of recording) and
24 1907 c 250 s 45;
25 (54) RCW 65.12.340 (Filing—Numbering—Indexing—Public records)
26 and 1907 c 250 s 46;
27 (55) RCW 65.12.350 (Duplicate of instruments certified—Fees) and
28 1907 c 250 s 47;
29 (56) RCW 65.12.360 (New certificate—Register of less than fee—
30 When form of memorial in doubt) and 2012 c 117 s 236 & 1907 c 250 s
31 48;
32 (57) RCW 65.12.370 (Owner's certificate to be produced when new
33 certificate issued) and 2012 c 117 s 237 & 1907 c 250 s 49;
34 (58) RCW 65.12.375 (Owner's duplicate certificate) and 1907 c 250
35 s 50;
36 (59) RCW 65.12.380 (Conveyance of registered land) and 2012 c 117
37 s 238 & 1907 c 250 s 51;
38 (60) RCW 65.12.390 (Certificate of tax payment) and 1907 c 250 s
39 52;

1 (61) RCW 65.12.400 (Registered land charged as other land) and
2 1907 c 250 s 53;
3 (62) RCW 65.12.410 (Conveyances by attorney-in-fact) and 1907 c
4 250 s 54;
5 (63) RCW 65.12.420 (Encumbrances by owner) and 1907 c 250 s 55;
6 (64) RCW 65.12.430 (Registration of mortgages) and 2012 c 117 s
7 239 & 1907 c 250 s 56;
8 (65) RCW 65.12.435 (Dealings with mortgages) and 1907 c 250 s 57;
9 (66) RCW 65.12.440 (Foreclosures on registered land) and 1907 c
10 250 s 58;
11 (67) RCW 65.12.445 (Registration of final decree—New certificate)
12 and 2012 c 117 s 240 & 1907 c 250 s 59;
13 (68) RCW 65.12.450 (Title on foreclosure—Registration) and 2012 c
14 117 s 241 & 1907 c 250 s 60;
15 (69) RCW 65.12.460 (Petition for new certificate) and 1907 c 250
16 s 61;
17 (70) RCW 65.12.470 (Registration of leases) and 2012 c 117 s 242
18 & 1907 c 250 s 62;
19 (71) RCW 65.12.480 (Instruments with conditions) and 2012 c 117 s
20 243 & 1907 c 250 s 63;
21 (72) RCW 65.12.490 (Transfers between trustees) and 2012 c 117 s
22 244 & 1907 c 250 s 64;
23 (73) RCW 65.12.500 (Trustee may register land) and 2012 c 117 s
24 245 & 1907 c 250 s 65;
25 (74) RCW 65.12.510 (Creation of lien on registered land) and 1907
26 c 250 s 66;
27 (75) RCW 65.12.520 (Registration of liens) and 1907 c 250 s 67;
28 (76) RCW 65.12.530 (Entry as to plaintiff's attorney) and 2012 c
29 117 s 246 & 1907 c 250 s 68;
30 (77) RCW 65.12.540 (Decree) and 1907 c 250 s 69;
31 (78) RCW 65.12.550 (Title acquired on execution) and 2012 c 117 s
32 247 & 1907 c 250 s 70;
33 (79) RCW 65.12.560 (Termination of proceedings) and 2012 c 117 s
34 248 & 1907 c 250 s 71;
35 (80) RCW 65.12.570 (Land registered only after redemption period)
36 and 2012 c 117 s 249 & 1907 c 250 s 72;
37 (81) RCW 65.12.580 (Registration on inheritance) and 1907 c 250 s
38 73;
39 (82) RCW 65.12.590 (Probate court may direct sale of registered
40 land) and 2012 c 117 s 250 & 1907 c 250 s 74;

1 (83) RCW 65.12.600 (Trustees and receivers) and 2012 c 117 s 251
2 & 1907 c 250 s 75;
3 (84) RCW 65.12.610 (Eminent domain—Reversion) and 2012 c 117 s
4 252 & 1907 c 250 s 76;
5 (85) RCW 65.12.620 (Registration when owner's certificate
6 withheld) and 2012 c 117 s 253 & 1907 c 250 s 77;
7 (86) RCW 65.12.630 (Reference to examiner of title) and 1907 c
8 250 s 78;
9 (87) RCW 65.12.635 (Examiner of titles) and 2012 c 117 s 254 &
10 1907 c 250 s 79;
11 (88) RCW 65.12.640 (Registered instruments to contain names and
12 addresses—Service of notices) and 2012 c 117 s 255 & 1907 c 250 s 80;
13 (89) RCW 65.12.650 (Adverse claims—Procedure) and 2012 c 117 s
14 256 & 1907 c 250 s 81;
15 (90) RCW 65.12.660 (Assurance fund) and 1973 1st ex.s. c 195 s 75
16 & 1907 c 250 s 82;
17 (91) RCW 65.12.670 (Investment of fund) and 1907 c 250 s 83;
18 (92) RCW 65.12.680 (Recoveries from fund) and 1907 c 250 s 84;
19 (93) RCW 65.12.690 (Parties defendant—Judgment—Payment—Duties
20 of county attorney) and 2012 c 117 s 257 & 1907 c 250 s 85;
21 (94) RCW 65.12.700 (When fund not liable—Maximum liability) and
22 1907 c 250 s 86;
23 (95) RCW 65.12.710 (Limitation of actions) and 2012 c 117 s 258,
24 1971 ex.s. c 292 s 49, & 1907 c 250 s 87;
25 (96) RCW 65.12.720 (Proceeding to change records) and 2012 c 117
26 s 259 & 1907 c 250 s 88;
27 (97) RCW 65.12.730 (Certificate subject of theft—Penalty) and
28 2003 c 53 s 291 & 1907 c 250 s 89;
29 (98) RCW 65.12.740 (Perjury) and 2003 c 53 s 292 & 1907 c 250 s
30 90;
31 (99) RCW 65.12.750 (Fraud—False entries—Penalty) and 2003 c 53 s
32 293 & 1907 c 250 s 91;
33 (100) RCW 65.12.760 (Forgery—Penalty) and 2003 c 53 s 294 & 1907
34 c 250 s 92;
35 (101) RCW 65.12.770 (Civil actions unaffected) and 2012 c 117 s
36 260 & 1907 c 250 s 93;
37 (102) RCW 65.12.780 (Fees of clerk) and 1995 c 292 s 19 & 1907 c
38 250 s 94;

1 (103) RCW 65.12.790 (Fees of registrar) and 2012 c 117 s 261,
2 1973 1st ex.s. c 195 s 76, 1973 c 121 s 2, & 1907 c 250 s 95;

3 (104) RCW 65.12.800 (Disposition of fees) and 2012 c 117 s 262 &
4 1907 c 250 s 96; and

5 (105) RCW 65.12.900 (Construction—Chapter applicable to state
6 registered domestic partnerships—2009 c 521) and 2009 c 521 s 144.

7 NEW SECTION. **Sec. 2.** The repeal of the statutes listed in
8 section 1 of this act does not affect any right accrued or
9 established, or any liability or penalty incurred, under those
10 statutes before their repeal.

11 NEW SECTION. **Sec. 3.** Unless real property subject to the
12 provisions of chapter 65.12 RCW on the effective date of this section
13 is previously withdrawn from the registry system by its owner in the
14 manner provided by section 4 of this act, the real property shall
15 cease to be subject to the provisions of chapter 65.12 RCW upon the
16 effective date of this section.

17 NEW SECTION. **Sec. 4.** (1) By July 1, 2023, the owner of real
18 property registered under the provisions of chapter 65.12 RCW on the
19 effective date of this section shall surrender their duplicate
20 certificate of title for the real property or their certified copy of
21 the original certificate of title for the real property, as the case
22 may be, to the registrar of titles for the county in which the real
23 property is situated. If such duplicate certificate or certified copy
24 has been lost, mislaid, or destroyed the owner of the real property
25 shall make affidavit before the registrar of titles or any other
26 officer authorized to administer oaths wherein the owner shall state,
27 to the best of his or her knowledge, the circumstances of the loss,
28 the description of the real property, the name and address of each
29 registered owner, and each such owner's interest in the real
30 property.

31 (2) Except as otherwise provided by subsection (3) of this
32 section, the surrender of the duplicate certificate, certified copy,
33 or the making of an affidavit under subsection (1) of this section
34 shall be considered as a withdrawal of the real property therein
35 described from the registry system in accordance with chapter 65.12
36 RCW.

1 (3) The registrar of titles for the county in which the real
2 property is situated shall:

3 (a) Accept, without charging therefor, the surrender of such
4 duplicate certificate of title, certified copy of the original
5 certificate of title, or affidavit; and

6 (b) Issue, without charging therefor, a certificate of withdrawal
7 for the real property as required by chapter 65.12 RCW; and

8 (c) Cause to be duly recorded in the office of the county auditor
9 for the county, without charge, the certificate of withdrawal issued
10 under (b) of this subsection and all instruments filed in the office
11 of the registrar of titles that relate to outstanding interests in
12 such real property and to outstanding liens, mortgages, and other
13 charges upon such real property, referred to in or noted upon the
14 original certificate of title to such real property on the date of
15 the issuance of the certificate of withdrawal for such real property
16 pursuant to (b) of this subsection.

17 NEW SECTION. **Sec. 5.** On July 1, 2023, the registrar of titles
18 for the county shall cause the volumes of the register of titles for
19 the county and the accompanying alphabetical indices and tract
20 indices and other files and records in the office of the registrar of
21 titles to be closed and placed in the permanent deed records of the
22 county. At this time all properties remaining in registration are
23 automatically withdrawn according to section 4(3) (b) and (c) of this
24 act.

25 NEW SECTION. **Sec. 6.** (1) By December 1, 2022, the registrar of
26 titles for each county shall send to each owner of real property
27 situated in the county that is subject to the provisions of this act
28 a written notice containing the following:

29 (a) A statement that the registry system has been discontinued by
30 this act;

31 (b) A statement that such owner's real property will cease to be
32 subject to registration under this act on July 1, 2023;

33 (c) A statement that such owner may withdraw, without charge, his
34 or her real property from registration and the provisions of this act
35 in the manner provided in section 4 of this act prior to such date;

36 (d) A statement that the validity and priority of lien interest
37 or ownership is not affected by this process; and

1 (e) A statement that the registrar of titles for the county, upon
2 completion of the required withdrawal procedures, shall cause the
3 instruments described in section 4(3) of this act to be properly
4 restored to the recording system without charge.

5 (2) The registrar of titles shall send the notice required by
6 subsection (1) of this section to each such owner at the most recent
7 address indicated on the original certificate of title for the
8 owner's real property contained in the volumes of the register of
9 titles for the county.

10 NEW SECTION. **Sec. 7.** Sections 3 and 5 of this act take effect
11 July 1, 2023.

Passed by the House March 7, 2022.

Passed by the Senate March 2, 2022.

Approved by the Governor March 17, 2022.

Filed in Office of Secretary of State March 17, 2022.

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Exhibit 5 – Massachusetts Assurance Funds Annual Reports (1899-1980)

Exhibit 5 is a compilation of financial annual reports from the Comptroller's Bureau and from the Treasurer and Receiver-General reporting on the amount of funds for the Massachusetts Land Registration Assurance Fund over the years. This exhibit contains information from 1899 up to 1980, which is the last year that an item or line was dedicated to the Massachusetts Land Registration Assurance Fund. Starting in 1981, the Financial Annual Reports from the Comptroller's Bureau have ceased to specifically report on the conditions of the Massachusetts Land Registration Assurance Fund.

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The Commonwealth of Massachusetts.

ANNUAL REPORT OF THE TREASURER AND RECEIVER-GENERAL
OF THE CONDITION AND INCOME OF THE LAND REGISTRATION ASSURANCE FUND.

TREASURY DEPARTMENT, BOSTON, January 12, 1925.

Honorable JOHN C. HULL, *Speaker of the House of Representatives.*

SIR:— Under the provisions of section 95, chapter 562 of the Acts of eighteen hundred and ninety-eight, the Treasurer of the Commonwealth is required to report annually to the General Court the condition and income of the Land Registration Assurance Fund. In accordance, I respectfully submit the following:

Amount of Fund December 1, 1924 . . . \$146,780 95

Of this amount, \$1,380.95 was in cash uninvested and the following is a schedule of the securities in the Fund:—

LAND REGISTRATION ASSURANCE FUND.

Present Investments.

	Amount.		Amount.
BONDS.			
Ansonia, Conn.	\$50,000 00	Taunton, Mass.	\$1,000 00
Canton, Ohio	40,000 00	United States Liberty Loans	27,300 00
Grand Rapids, Mich.	5,000 00	Waterbury, Conn.	7,000 00
Medford, Mass.	3,000 00		\$145,400 00
Minneapolis, Minn.	3,000 00	Cash on hand	1,380 95
Missouri, State of	100 00		\$146,780 95
Sheffield, Mass.	9,000 00		

The following table shows the amount of the receipts and income of the Land Registration Assurance Fund for the financial years from 1899 to 1924, both inclusive, and the total in the Fund at the close of each year, as shown by the books of the Treasurer and Receiver-General.

YEAR.	Receipts and Income.	Total in the Fund.	YEAR.	Receipts and Income.	Total in the Fund.
1899	\$2,627 92	—	1912	\$25,994 30	\$191,922 40
1900	4,499 78	\$7,127 70	1913	26,766 63	218,689 03
1901	5,328 68	12,456 38	1914	24,456 54	243,145 57
1902	6,107 21	18,563 59	1915	6,010 49	55,226 15
1903	8,368 88	26,932 47	1916	9,984 46	65,210 61
1904	8,182 52	35,114 99	1917	7,979 44	73,190 05
1905	12,633 16	47,748 15	1918	6,823 48	80,013 53
1906	15,893 64	63,641 79	1919	7,508 28	87,521 81
1907	18,152 73	81,794 52	1920	14,184 36	101,706 17
1908	17,601 82	99,396 34	1921	10,914 10	112,620 27
1909	18,745 59	118,141 93	1922	14,103 02	126,723 29
1910	23,165 80	141,307 73	1923	12,339 01	139,062 30
1911	24,620 37	165,928 10	1924	7,718 65	146,780 95

JAMES JACKSON,
Treasurer and Receiver-General.

The Commonwealth of Massachusetts

ANNUAL REPORT OF THE TREASURER AND RECEIVER GENERAL OF THE CONDITION AND INCOME OF THE LAND REGISTRATION ASSURANCE FUND.

TREASURY DEPARTMENT, BOSTON, February 1, 1926.

Honorable JOHN C. HULL, *Speaker of the House of Representatives.*

SIR:— Under the provisions of section 95, chapter 562 of the Acts of 1898 (and section 100 of chapter 185 of the General Laws), the Treasurer of the Commonwealth is required to report annually to the General Court the condition and income of the Land Registration Assurance Fund. In accordance, I respectfully submit the following:

Amount of fund December 1, 1925 \$159,279 26

Of this amount, \$3,879.26 was in cash uninvested and the following is a schedule of the securities in the Fund:—

LAND REGISTRATION ASSURANCE FUND.

PRESENT INVESTMENTS.

Bonds.

Ansonia, Conn.	\$50,000 00
Canton, Ohio	40,000 00
Grand Rapids, Mich.	5,000 00
Medford, Mass.	3,000 00
Michigan, State of	15,000 00
Minneapolis, Minn.	3,000 00
Missouri, State of	100 00
Taunton, Mass.	1,000 00

United States Liberty Loans	27,300 00
Waterbury, Conn.	7,000 00
Sheffield, Mass.	4,000 00
	\$155,400 00
Cash on hand	3,879 26
	\$159,279 26

The following table shows the amount of the receipts and income of the Land Registration Assurance Fund for the financial years from 1899 to 1925, both inclusive, and the total in the Fund at the close of each year, as shown by the books of the Treasurer and Receiver-General.

YEAR.	Receipts and Income.	Total in the Fund.	YEAR.	Receipts and Income.	Total in the Fund.
1899	\$2,627 92	-	1913	\$26,766 63	\$218,689 03
1900	4,499 78	\$7,127 70	1914	24,456 54	243,145 57
1901	5,328 68	12,456 38	1915	6,010 49	55,226 15
1902	6,107 21	18,563 59	1916	9,984 46	65,210 61
1903	8,368 88	26,932 47	1917	7,979 44	73,190 05
1904	8,182 52	35,114 99	1918	6,823 48	80,013 53
1905	12,633 16	47,748 15	1919	7,508 28	87,521 81
1906	15,893 64	63,641 79	1920	14,184 36	101,706 17
1907	18,152 73	81,794 52	1921	10,914 10	112,620 27
1908	17,601 82	99,396 34	1922	14,103 02	126,723 29
1909	18,745 59	118,141 93	1923	12,339 01	139,062 30
1910	23,165 80	141,307 73	1924	7,718 65	146,780 95
1911	24,620 37	165,928 10	1925	12,498 31	159,279 26
1912	25,994 30	191,922 40			

WM. S. YOUNGMAN,
Treasurer and Receiver-General.

The Commonwealth of Massachusetts

ANNUAL REPORT OF THE TREASURER AND
RECEIVER-GENERAL OF THE CONDITION
AND INCOME OF THE LAND REGISTRA-
TION ASSURANCE FUND.

TREASURY DEPARTMENT, BOSTON, January 4, 1938.

The Honorable Speaker of the House of Representatives.

SIR: — In accordance with the provisions of section 100 of chapter 185 of the General Laws, this report as to the condition and income of the Land Registration Assurance Fund is herewith submitted.

The Fund has reached the amount of \$200,000. The income for 1937, amounting to \$11,278.34, has been credited to the General Fund for the purpose of defraying as far as may be the expenses of administration of law relative to the Land Court and the registration of title to land as provided by section 106 of said chapter 185.

Amount of the Fund as of December 1, 1937, was . . . \$255,152 72

Of this amount \$752.72 was in cash uninvested. The following is a schedule of the securities in the Fund:

LAND REGISTRATION ASSURANCE FUND.

Present Investments.

BONDS.	Amount.
Ansonia, Connecticut	\$40,000 00
Canton, Ohio	40,000 00
Cleveland, Ohio	18,000 00
Dayton, Ohio	30,000 00
Denver, Colorado	10,000 00
Grand Rapids, Michigan	5,000 00
Ipswich, Massachusetts	5,000 00
Michigan, State of	15,000 00
Minneapolis, Minnesota	3,000 00
Missouri, State of	30,100 00
Pennsylvania, State of	10,000 00
San Francisco, California	6,000 00
Spencer, Massachusetts	5,000 00
United States of America Treasury bonds of 1943-1945	22,300 00
United States of America Treasury bonds of 1956-1959	15,000 00
	\$254,400 00
Cash on hand	752 72
	\$255,152 72

The following table shows the amount of the receipts and income of the Land Registration Assurance Fund for the financial years from 1900 to 1937, both inclusive, and the total in the Fund at the close of each year, as shown by the books of the Treasurer and Receiver-General:

YEAR.	Receipts and Income (Net).	Total in the Fund.	YEAR.	Receipts and Income (Net).	Total in the Fund.
1900	\$4,499 78	\$7,127 70	1919	\$7,508 28	\$87,521 81
1901	5,328 68	12,456 38	1920	14,184 36	101,706 17
1902	6,107 21	18,563 59	1921	10,914 10	112,620 27
1903	8,368 88	26,932 47	1922	14,103 02	126,723 29
1904	8,182 52	35,114 99	1923	12,339 01	139,062 30
1905	12,633 16	47,748 15	1924	7,718 65	146,780 95
1906	15,893 64	63,641 79	1925	12,498 31	159,279 26
1907	18,152 73	81,794 52	1926	17,783 55	177,062 81
1908	17,601 82	99,396 34	1927	15,557 82	192,620 63
1909	18,745 59	118,141 93	1928	11,540 36	204,160 99
1910	23,165 80	141,307 73	1929	11,647 83	215,808 82
1911	24,620 37	165,928 10	1930	11,830 52	227,639 34
1912	25,994 30	191,922 40	1931	928 27	228,567 61
1913	26,766 63	218,689 03	1932	6,271 18	234,838 79
1914	24,456 54	243,145 57	1933	3,372 46	238,211 25
1915	6,010 49	55,226 15	1934	3,629 58	241,840 83
1916	9,984 46	65,210 61	1935	2,672 25	244,513 08
1917	7,979 44	73,190 05	1936	4,119 14	248,632 22
1918	6,823 48	80,013 53	1937	6,520 50	255,152 72

WILLIAM E. HURLEY,
Treasurer and Receiver-General.

STATEMENT SHOWING DETAILED TRANSACTIONS OF CERTAIN TRUST FUNDS—Continued

PUBLIC BEQUEST FUND

(G. L. ch. 6, sects. 28A to 28D, as amended)

RECEIPTS

Balance, Dec. 1, 1939			\$283 34
Receipts:			
Donations		\$200 00	
Interest on investments		76 26	276 26
			<u>\$559 60</u>
Balance, Nov. 30, 1940 (no payments in 1940)			<u>\$559 60</u>
Securities:			
Balance, Dec. 1, 1939 and Nov. 30, 1940 (no transactions)	\$2,000 00		
Total fund, Nov. 30, 1940 (cash, \$559.60; securities, \$2,000)	\$2,559 60		

LAND REGISTRATION ASSURANCE FUND (Code 6200)

(G. L. ch. 185, sects. 99-109)

RECEIPTS

Balance, Dec. 1, 1939 (cash)			\$27,665 48
Receipts:			
Securities matured		\$11,000 00	
Recorders fees		5,305 66	16,305 66
			<u>\$43,971 14</u>

PAYMENTS

Securities purchased			20,000 00
Balance, Nov. 30, 1940 (cash)			23,971 14
			<u>\$43,971 14</u>
Securities:			
Balance, Dec. 1, 1939	\$238,400 00		
Purchased	20,000 00		
	<u>\$258,400 00</u>		
Matured	11,000 00		
	<u>\$247,400 00</u>		
Balance, Nov. 30, 1940	\$247,400 00		
Total fund, Nov. 30, 1940 (cash, \$23,971.14; securities, \$247,400)	\$271,371 14		

NATIONAL GUARD FUND (Code 6400)

(Acts 1928, chs. 202 and 208)

Balance, Dec. 1, 1939 and Nov. 30, 1940 (no transactions in 1940)	\$162 86
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ROBINSON STATE PARK FUND (Code 6500)

RECEIPTS

Gift of John C. Robinson, for acquiring land	\$1,725 00
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PAYMENTS

Purchase of land	\$1,442 04
Balance, Nov. 30, 1940	282 96
	<u>\$1,725 00</u>

SPANISH AMERICAN WAR REIMBURSEMENT FUND (Code 6700)

(Acts 1928, ch. 280)

Balance (cash), Dec. 1, 1939 and Nov. 30, 1940 (no transactions in 1940)	\$418 50
Securities (balance, Dec. 1, 1939 and Nov. 30, 1940—no transactions in 1940)	\$7,500 00
Total fund (principal), Nov. 30, 1940 (cash, \$418.50; securities, \$7,500)	<u>\$7,918 50</u>

STATEMENT SHOWING DETAILED TRANSACTIONS OF CERTAIN TRUST FUNDS—Continued

INDUSTRIAL ACCIDENT FUND (Code 5900)—Concluded

PAYMENTS

Sundry claims	\$3 672 32
Balance, November 30, 1941	32 044 48
	<u>\$35 716 80</u>

PUBLIC BEQUEST FUND (Code 6000) (G. L. ch. 6, sects. 28A to 28D, as amended)

RECEIPTS

Donations	\$12 96
Interest on investments	76 26
Total receipts	<u>\$89 22</u>
Balance, December 1, 1940	559 60
	<u>\$648 82</u>

PAYMENTS

Securities, \$500.00; accrued interest, \$0.06	\$500 06
Balance, November 30, 1941	148 76
	<u>\$648 82</u>

Securities:	
Balance, December 1, 1940	\$2 000 00
Purchased	500 00
Balance, November 30, 1941	<u>\$2 500 00</u>

Total fund, November 30, 1941 (cash, \$148.76; securities, \$2,500.00)	<u>\$2 648 76</u>
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LAND REGISTRATION ASSURANCE FUND (Code 6200) (G. L. ch. 185, sects. 99-109)

RECEIPTS

Securities matured	\$62 000 00
Recorders fees	4 550 08
Total receipts	<u>\$66 550 08</u>
Balance, December 1, 1940	23 971 14
	<u>\$90 521 22</u>

PAYMENTS

Securities purchased	\$25 000 00
Balance, November 30, 1941	65 521 22
	<u>\$90 521 22</u>

Securities:	
Balance, December 1, 1940	\$247 400 00
Purchased	25 000 00
	<u>\$272 400 00</u>
Matured	62 000 00
Balance, November 30, 1941	<u>\$210 400 00</u>

Total fund, November 30, 1941 (cash, \$65,521.22; securities, \$210,400.00)	<u>\$275 921 22</u>
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NATIONAL GUARD FUND (Code 6400) (Acts 1928, chs. 202 and 208)

Balance, December 1, 1940 and November 30, 1941 (no transactions in 1941)	<u>\$162 86</u>
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STATEMENT SHOWING DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS—Continued

PUBLIC BEQUEST FUND (Code 6000) (G. L. ch. 6, sects. 28A to 28D, as amended)

CASH RECEIPTS

Interest on investments	\$ 80 00
Balance, December 1, 1941	148 76
	<u>\$228 76</u>

CASH PAYMENTS

Balance, November 30, 1942 (no payments in 1942)	<u>\$228 76</u>
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SECURITIES

Balance, December 1, 1941 and November 30, 1942 (no transactions in 1942)	\$2 500 00
Cash balance, November 30, 1942 (as shown above)	228 76
	<u>\$2 728 76</u>
Total fund, November 30, 1942	<u>\$2 728 76</u>

LAND REGISTRATION ASSURANCE FUND (Code 6200) (G. L. ch. 185, sects. 99-109)

CASH RECEIPTS

Securities matured	\$5 100 00
Recorders fees	5 562 57
	<u>10 662 57</u>
Balance, December 1, 1941	65 421 22
	<u>\$76 183 79</u>

CASH PAYMENTS

Securities purchased	\$70 000 00
Balance, November 30, 1942	6 183 79
	<u>\$76 183 79</u>

SECURITIES

Purchased	\$70 000 00
Balance, December 1, 1941	210 400 00
	<u>280 400 00</u>
Matured	5 100 00
	<u>\$275 300 00</u>
Balance, November 30, 1942	6 183 79
Cash balance, November 30, 1942 (as shown above)	<u>\$281 483 79</u>
Total fund, November 30, 1942	<u>\$281 483 79</u>

NATIONAL GUARD FUND (Code 6400) (Acts 1928, chs. 202 and 208)

Balance, December 1, 1941 and November 30, 1942 (no transactions in 1942)	<u>\$162 86</u>
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ROBINSON STATE PARK FUND (Code 6500)

Balance, December 1, 1941 and November 30, 1942 (no transactions in 1942)	<u>\$104 07</u>
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SPANISH AMERICAN WAR REIMBURSEMENT FUND (Code 6700) (Acts 1928, ch. 280)

PRINCIPAL—CASH

Balance (cash) December 1, 1941 and November 30, 1942 (no transactions in 1942)	<u>\$418 50</u>
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PRINCIPAL—SECURITIES

Balance, December 1, 1941 and November 30, 1942 (no transactions in 1942)	\$7 500 00
Cash balance, November 30, 1942 (as shown above)	418 50
	<u>\$7 918 50</u>
Total fund, November 30, 1942	<u>\$7 918 50</u>

STATEMENT SHOWING DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS—Continued

PUBLIC BEQUEST FUND (Code 6000) (G. L. ch. 6, sects. 28A to 28D, as amended)

CASH RECEIPTS

Gifts	\$100 00
Interest on investments	50 13
Total receipts	150 13
Balance, December 1, 1942	228 76
	<u>\$378 89</u>

CASH PAYMENTS

Balance, June 30, 1943 (no payments in 1943 fiscal period)	<u>\$378 89</u>
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SECURITIES

Balance, December 1, 1942 and June 30, 1943 (no transactions in 1943 fiscal period)	\$2 500 00
Cash balance, June 30, 1943 (as shown above)	378 89
Total fund, June 30, 1943	<u>\$2 878 89</u>

LAND REGISTRATION ASSURANCE FUND (Code 6200) (G. L. ch. 185, sects. 99-109)

CASH RECEIPTS

Securities matured	\$35 000 00
Recorders fees	4 670 42
Total receipts	39 670 42
Balance, December 1, 1942	6 183 79
	<u>\$45 854 21</u>

CASH PAYMENTS

Securities purchased	\$40 000 00
Balance, June 30, 1943	5 854 21
	<u>\$45 854 21</u>

SECURITIES

Purchased	\$ 40 000 00
Balance, December 1, 1942	275 300 00
	315 300 00
Matured	35 000 00
Balance, June 30, 1943	\$280 300 00
Cash balance, June 30, 1943 (as shown above)	5 854 21
Total fund, June 30, 1943	<u>\$286 154 21</u>

NATIONAL GUARD FUND (Code 6400) (Acts 1928, chs. 202 and 208)

Balance, December 1, 1942 and June 30, 1943 (no transactions in 1943 fiscal period)	<u>\$162 86</u>
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ROBINSON STATE PARK FUND (Code 6500)

Balance, December 1, 1942 and June 30, 1943 (no transactions in 1943 fiscal period)	<u>\$104 07</u>
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SPANISH AMERICAN WAR REIMBURSEMENT FUND (Code 6700) (Acts 1928, ch. 280)

PRINCIPAL—CASH

Balance (cash) December 1, 1942 and June 30, 1943 (no transactions in 1943 fiscal period)	<u>\$418 50</u>
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STATEMENT SHOWING DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS—Continued

INDUSTRIAL ACCIDENT FUND (Code 5900) (G. L. ch. 152, sect. 65, as amended)

CASH RECEIPTS

Deposits by sundry insurance companies	\$20 750 00
Balance, July 1, 1943	64 847 21
	<u>\$85 597 21</u>

CASH PAYMENTS

Sundry claims	\$ 3 683 31
Balance, June 30, 1944	81 913 90
	<u>\$85 597 21</u>

PUBLIC BEQUEST FUND (Code 6000) (G. L. ch. 6, sects. 28A to 28D, as amended)

CASH RECEIPTS

Securities matured	\$ 500 00
Gifts	100 00
Interest on investments	79 07
Total receipts	\$ 679 07
Balance, July 1, 1943	378 89
	<u>\$1 057 96</u>

CASH PAYMENTS

Securities purchased	\$ 500 00
Balance, June 30, 1944	557 96
	<u>\$1 057 96</u>

SECURITIES

Purchased	\$ 500 00
Balance, July 1, 1943	2 500 00
	<u>3 000 00</u>
Matured	500 00
Balance, June 30, 1944	\$2 500 00
Cash balance, June 30, 1944 (as shown above)	557 96
Total fund, June 30, 1944	<u>\$3 057 96</u>

LAND REGISTRATION ASSURANCE FUND (Code 6200) (G. L. ch. 185, sects. 99-109)

CASH RECEIPTS

Securities matured	\$60 300 00
Recorders fees	2 962 23
	<u>63 262 23</u>
Balance, July 1, 1943	5 854 21
	<u>\$69 116 44</u>

CASH PAYMENTS

Securities purchased	\$62 300 00
Balance, June 30, 1944	6 816 44
	<u>\$69 116 44</u>

SECURITIES

Purchased	\$ 62 300 00
Balance, July 1, 1943	280 300 00
	<u>342 600 00</u>
Matured	60 300 00
Balance, June 30, 1944	\$282 300 00
Cash balance, June 30, 1944 (as shown above)	6 816 44
Total fund, June 30, 1944	<u>\$289 116 44</u>

STATEMENT SHOWING DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS—Continued

TEACHERS RETIREMENT BOARD—MILITARY ACCUMULATION FUND—Concluded

CASH PAYMENTS—Concluded		
Total payments		\$ 67 232 94
Balance, June 30, 1946		55 558 14
		<u>\$122 791 08</u>
SECURITIES		
Purchased		\$ 48 000 00
Balance, July 1, 1945		115 000 00
		<u>\$163 000 00</u>
Balance, June 30, 1946		55 558 14
Cash balance, June 30, 1946 (as shown above)		
Total fund, June 30, 1946		<u>\$218 558 14</u>

INDUSTRIAL ACCIDENT FUND (Code 5900) (G. L. ch. 152, sect. 65, as amended)

CASH RECEIPTS		
Deposits by sundry insurance companies		\$ 14 500 00
Balance, July 1, 1945		96 347 37
		<u>\$110 847 37</u>
CASH PAYMENTS		
Sundry claims		\$ 4 849 73
Balance, June 30, 1946		105 997 64
		<u>\$110 847 37</u>

VETERANS INDUSTRIAL ACCIDENT FUND (Code 5930) (G. L. ch. 152, sect. 65N)

CASH RECEIPTS		
Deposits (by sundry insurance companies)		\$ 18 750 00
		<u>\$ 18 750 00</u>
CASH PAYMENTS		
Balance, June 30, 1946 (no payments in 1946)		\$ 18 750 00
		<u>\$ 18 750 00</u>

PUBLIC BEQUEST FUND (Code 6803) (G. L. ch. 6, sects. 28A to 28D, as amended)

CASH RECEIPTS		
Interest on investments		\$ 92 25
Balance, July 1, 1945		86 65
		<u>\$178 90</u>
CASH PAYMENTS		
Balance, June 30, 1946 (no payments in 1946)		\$178 90
		<u>\$178 90</u>
SECURITIES		
Balance, July 1, 1945 and June 30, 1946 (no transactions in 1946)		\$3 050 00
Cash balance, June 30, 1946 (as shown above)		178 90
		<u>\$3 228 90</u>
Total fund, June 30, 1946		<u>\$3 228 90</u>

LAND REGISTRATION ASSURANCE FUND (Code 6200) (G. L. ch. 185, sects. 99-109)

CASH RECEIPTS		
Recorders fees		\$ 6 897 31
Balance, July 1, 1945		12 902 45
		<u>\$19 799 76</u>
CASH PAYMENTS		
Balance, June 30, 1946 (no payments in 1946)		\$19 799 76
		<u>\$19 799 76</u>
SECURITIES		
Balance, July 1, 1945 and June 30, 1946 (no transactions in 1946)		\$282 300 00
Cash balance, June 30, 1946 (as shown above)		19 799 76
		<u>\$302 099 76</u>
Total fund, June 30, 1946		<u>\$302 099 76</u>

STATEMENT SHOWING DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS—Continued

TEACHERS RETIREMENT BOARD—MILITARY ACCUMULATION FUND—Concluded

		SECURITIES	
Purchased		\$ 135 000 00	
Balance, July 1, 1946		163 000 00	
Balance, June 30, 1947			\$ 298 000 00
Cash balance, June 30, 1947 (as shown above)			27 862 65
Total fund, June 30, 1947			\$325 862 65

INDUSTRIAL ACCIDENT FUND (Code 5900) (G. L. (Ter. Ed.) c. 152, s. 65, as amended)

		CASH RECEIPTS	
Deposits (sundry insurance companies)		\$ 10 500 00	
Balance, July 1, 1946		105 997 64	
			\$116 497 64

		CASH PAYMENTS	
Prosecution expenses (by Attorney General)		\$ 42 55	
Sundry claims		5 215 37	
Total payments		5 257 92	
Balance, June 30, 1947		111 239 72	
			\$116 497 64

VETERANS INDUSTRIAL ACCIDENT FUND (Code 5930) (G. L. (Ter. Ed.) c. 152, s. 65N)

		CASH RECEIPTS	
Deposits (sundry insurance companies and others)		\$ 35 000 00	
Balance, July 1, 1946		18 750 00	
			\$53 750 00

		CASH PAYMENTS	
Sundry claims		\$ 204 93	
Cash balance, June 30, 1947		53 545 07	
			\$53 750 00

PUBLIC BEQUEST FUND (Code 6803) (G. L. (Ter. Ed.) c. 6, ss. 28A to 28D, as amended)

		CASH RECEIPTS	
Securities matured		\$ 550 00	
Interest on investments		92 26	
Contributions		15 00	
Total receipts		657 26	
Balance, July 1, 1946		178 60	
			\$836 16

		CASH PAYMENTS	
Securities purchased		\$ 800 00	
Balance, June 30, 1947		36 16	
			\$836 16

		SECURITIES	
Purchased		\$ 800 00	
Balance, July 1, 1946		3 050 00	
		3 850 00	
Matured		550 00	
Balance, June 30, 1947			\$ 3 300 00
Cash balance, June 30, 1947 (as shown above)			36 16
Total fund, June 30, 1947			\$3 336 16

LAND REGISTRATION ASSURANCE FUND (Code 6200) (G. L. (Ter. Ed.) c. 185, ss. 99-109)

		CASH RECEIPTS	
Securities matured		\$ 15 000 00	
Recorders fees		9 971 22	
Total receipts		24 971 22	
Balance, July 1, 1946		19 799 76	
			\$44 770 98

STATEMENT SHOWING DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS—Concluded

LAND REGISTRATION ASSURANCE FUND—Concluded

CASH PAYMENTS	
Securities purchased	\$ 42 000 00
Cash balance, June 30, 1947	2 770 98
	<u>\$44 770 98</u>

SECURITIES	
Purchased	\$ 42 000 00
Balance, July 1, 1946	282 300 00
	<u>324 300 00</u>
Matured	15 000 00
Balance, June 30, 1947	\$ 309 300 00
Cash balance, June 30, 1947 (as shown above)	2 770 98
	<u>\$312 070 98</u>

NATIONAL GUARD FUND (Code 6804)

(Acts 1928, c. 208)

Balance, July 1, 1946 and June 30, 1947 (no transactions in 1947)	\$162 86
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ROBINSON STATE PARK FUND (Code 6805)

Balance, July 1, 1946 and June 30, 1947 (no transactions in 1947)	\$104 07
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SPANISH AMERICAN WAR REIMBURSEMENT FUND (Code 6700)

(Acts 1928, c. 280)

PRINCIPAL—CASH	
Balance (cash) July 1, 1946 and June 30, 1947 (no transactions in 1947)	\$418 50

PRINCIPAL—SECURITIES	
Balance, July 1, 1946 and June 30, 1947 (no transactions in 1947)	\$ 7 500 00
Cash balance, June 30, 1947 (as shown above)	418 50
	<u>\$7 918 50</u>

INCOME

CASH RECEIPTS	
Receipts (interest on investments)	\$ 318 76
Balance, July 1, 1946	559 28
	<u>\$878 04</u>

CASH PAYMENTS	
Aid to veterans of Spanish War	\$ 184 00
Balance, June 30, 1947	694 04
	<u>\$878 04</u>

MARY DYER MEMORIAL TRUST FUND (Code 6806)

(Acts 1945, c. 691)

CASH RECEIPTS	
Gift (under will of Zenas H. Ellis)	\$11 400 00

CASH PAYMENTS	
Balance, June 30, 1947 (no payments in 1947)	\$11 400 00

Recapitulation—Other Trust Funds:

CASH	
Balances, July 1, 1946	\$ 201 529 15
Receipts	195 412 78
	<u>\$396 941 93</u>
Payments	\$ 188 707 88
Balances, June 30, 1947	208 234 05
	<u>\$396 941 93</u>

SECURITIES	
Balance, July 1, 1946	\$ 455 850 00
Purchased	177 800 00
	<u>633 650 00</u>
Matured	15 550 00
Balance, June 30, 1947	618 100 00
Cash balance, June 30, 1947 (as shown above)	208 234 05
	<u>\$826 334 05</u>

STATEMENT SHOWING DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS—Continued

TEACHERS RETIREMENT BOARD—MILITARY ACCUMULATION FUND—Concluded

		SECURITIES									
Purchased											\$38 000 00
Balance, July 1, 1947											298 000 00
Balance, June 30, 1948											\$336 000 00
Cash balance, June 30, 1948 (as shown)											56 923 06
Total fund, June 30, 1948											\$392 923 06

INDUSTRIAL ACCIDENT FUND (Code 5900) (G. L. (Ter. Ed.) c. 152, s. 65, as amended)

		CASH RECEIPTS									
Deposits (sundry insurance companies)											\$11 500 00
Balance, July 1, 1947											111 239 72
											\$122 739 72
		CASH PAYMENTS									
Sundry claims											\$3 602 55
Total payments											3 602 55
Balance, June 30, 1948											119 137 17
											\$122 739 72

VETERANS INDUSTRIAL ACCIDENT FUND (Code 5930) (G. L. (Ter. Ed.) c. 152, s. 65N)

		CASH RECEIPTS									
Deposits (sundry insurance companies and others)											\$34 250 00
Balance, July 1, 1947											53 545 07
											\$87 795 07
		CASH PAYMENTS									
Sundry claims											\$1 016 17
Balance, June 30, 1948											86 778 90
											\$87 795 07

PUBLIC BEQUEST FUND (Code 6803) (G.L. (Ter. Ed.) c. 6, ss. 28A to 28D, as amended)

		CASH RECEIPTS									
Interest on investments											\$101 26
Balance, July 1, 1947											36 16
											\$137 42
		CASH PAYMENTS									
Balance, June 30, 1948 (no payments in 1948)											\$137 42
		SECURITIES									
Balance, July 1, 1947 and June 30, 1948 (no transactions in 1948)											\$3 300 00
Cash balance, June 30, 1948 (as shown)											137 42
											\$3 437 42

LAND REGISTRATION ASSURANCE FUND (Code 6260) (G.L. (Ter. Ed.) c. 185, ss. 99-109)

		CASH RECEIPTS									
Recorders fees											\$8 449 16
Balance, July 1, 1947											2 770 98
											\$11 220 14
		CASH PAYMENTS									
Balance, June 30, 1948 (no payments in 1948)											\$11 220 14
		SECURITIES									
Balance, July 1, 1947 and June 30, 1948 (no transactions in 1948)											\$309 300 00
Cash balance, June 30, 1948 (as shown)											11 220 14
											\$320 520 14

NATIONAL GUARD FUND (Code 6804) (Acts 1928, c. 208)

Balance, July 1, 1947 and June 30, 1948 (no transactions in 1948)											\$162 86
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STATEMENT SHOWING DETAILED TRANSACTIONS OF ANNUITIES
AND OTHER TRUST FUNDS--ContinuedUNEMPLOYMENT COMPENSATION FUND (Code 5000)--Continued
(G. L. (Ter. Ed.) c. 151A)

CASH PAYMENTS

Securities purchased (deposits with United States)		\$47 210 386 98
Refund of contributions		170 637 72
Paid to Director for distribution:		
Unemployment benefits	\$79 100 000 00	
Seamen's benefits	99 983 00	79 199 983 00
Total payments		126 581 007 70
Balance, June 30, 1949		28 085 63
		<u>\$126 609 093 33</u>

SECURITIES

Purchased	\$ 47 210 386 98	
Balance, July 1, 1948	173 296 704 37	
	<u>220 507 091 35</u>	
Matured	79 100 000 00	
Balance, June 30, 1949		\$141 407 091 35
Cash balance, June 30, 1949 (as shown above)		28 085 63
Total fund, June 30, 1949		<u>\$ 141 435 176 98</u>

INDUSTRIAL ACCIDENT FUND (Code 5900)
(G. L. (Ter. Ed.) c. 152, s. 65, as amended)

CASH RECEIPTS

Deposits(sundry insurance companies, self-insurers etc.)	\$15 500 00
Balance, July 1, 1948	119 137 17
	<u>\$134 637 17</u>

CASH PAYMENTS

Sundry claims	\$ 8 912 65
Balance, June 30, 1949	125 724 52
	<u>\$134 637 17</u>

VETERANS INDUSTRIAL ACCIDENT FUND (Code 5930)
(G. L. (Ter. Ed.) c. 152, s. 65N)

CASH RECEIPTS

Deposits(sundry insurance companies, self-insurers etc.)	\$33 750 00
Balance, July 1, 1948	86 778 90
	<u>\$ 120 528 90</u>

CASH PAYMENTS

Sundry claims	\$ 6 930 46
Balance, June 30, 1949	113 598 44
	<u>\$ 120 528 90</u>

PUBLIC BEQUEST FUND (Code 6803)
(G. L. (Ter. Ed.) c. 6, ss. 28A to 28D, as amended)

CASH RECEIPTS

Interest on investments	\$ 101 26
Balance, July 1, 1948	137 42
Balance, June 30, 1949 (no payments in 1949)	<u>\$ 238 68</u>

SECURITIES

Balance, July 1, 1948 and June 30, 1949 (no transactions in 1949)	\$ 3 300 00
Cash balance, June 30, 1949 (as shown)	238 68
Total fund, June 30, 1949	<u>\$ 3 538 68</u>

LAND REGISTRATION ASSURANCE FUND (Code 6200)
(G. L. (Ter. Ed.) c. 185, ss. 99 - 109)

CASH RECEIPTS

Recorders fees	\$6 370 44
Securities matured	26 900 00
Total receipts	\$33 270 44
Balance, July 1, 1948	11 220 14
	<u>\$ 44 490 58</u>

STATEMENT SHOWING DETAILED TRANSACTIONS OF ANNUITIES
AND OTHER TRUST FUNDS--Continued

LAND REGISTRATION ASSURANCE FUND (Code 6200)--Continued

Purchase of securities	CASH PAYMENTS	
Balance, June 30, 1949		\$ 25 000 00
		<u>19 490 58</u>
		<u>\$44 490 58</u>

Purchased	SECURITIES	
Balance, July 1, 1948		\$25 000 00
		<u>309 300 00</u>
		334 300 00
Matured		<u>26 900 00</u>
Balance, June 30, 1949		\$ 307 400 00
Cash balance, June 30, 1949 (as shown)		<u>19 490 58</u>
Total fund, June 30, 1949		<u>\$326 890 58</u>

NATIONAL GUARD FUND (Code 6804)
(Acts 1928, c. 208)

Balance, July 1, 1948 and June 30, 1949 (no transactions in 1949)	<u>\$162 86</u>
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ROBINSON STATE PARK FUND (Code 6805)

Balance, July 1, 1948 and June 30, 1949 (No transactions in 1949)	<u>\$518 32</u>
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SPANISH AMERICAN WAR REIMBURSEMENT FUND (Code 6700)
(Acts 1928, c. 280)

Balance (Cash) July 1, 1948 and June 30, 1949 (no transactions in 1949)	<u>\$ 418 50</u>
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Balance, July 1, 1948 and June 30, 1949 (no transactions in 1949)	<u>\$ 7 500 00</u>
Cash balance, June 30, 1949 (as shown)	<u>418 50</u>
	<u>\$ 7 918 50</u>

INCOME

Investment earnings	CASH RECEIPTS	
Balance, July 1, 1948		\$ 318 76
		<u>704 80</u>
		<u>\$1 023 56</u>

CASH PAYMENTS

Aid to veterans of Spanish War		\$ 229 00
Balance, June 30, 1949		<u>794 56</u>
		<u>\$ 1 023 56</u>

MARY DYER MEMORIAL FUND (Code 6806)
(Acts 1945, c. 691)

Balance, July 1, 1948 and June 30, 1949 (no transactions in 1949)	<u>\$12 000 00</u>
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Recapitulation - Other Trust Funds:

Balances, July 1, 1948	CASH	\$ 288 001 17
Receipts		<u>123 029 90</u>
		<u>\$ 411 031 07</u>
Payments		<u>\$107 111 61</u>
Balances, June 30, 1949		<u>303 919 46</u>
		<u>\$411 031 07</u>

SECURITIES

Balances, July 1, 1948		\$656 100 00
Purchased		<u>89 000 00</u>
		<u>\$ 745 100 00</u>
		26 900 00
Matured		<u>\$ 718 200 00</u>
Balance, June 30, 1949		<u>303 919 46</u>
Cash balance, June 30, 1949 (as shown)		<u>\$1 022 119 46</u>

STATEMENT SHOWING DETAILED TRANSACTIONS OF ANNUITIES
AND OTHER TRUST FUNDS--Continued

VETERANS INDUSTRIAL ACCIDENT FUND (Code 5930)
(G. L. (Ter. Ed.) c. 152, s. 65N)

CASH RECEIPTS

Deposits (sundry insurance companies, self-insurers, etc.)	\$ 45 500 00
Balance, July 1, 1949	113 598 44
	<u>\$ 159 098 44</u>

CASH PAYMENTS

Sundry claims	\$ 15 676 96
Balance, June 30, 1950	143 421 48
	<u>\$ 159 098 44</u>

PUBLIC BEQUEST FUND (Code 6803)
(G. L. (Ter. Ed.) c. 6, ss. 28A to 28D, as amended)

CASH RECEIPTS

Interest on investments	\$ 101 26
Balance, July 1, 1949	238 68
	<u>\$ 339 94</u>

SECURITIES

Balance, July 1, 1949 and June 30, 1950 (no transactions in 1950)	\$ 3 300 00
Cash Balance, June 30, 1950 (as shown above)	339 94
	<u>\$ 3 639 94</u>

LAND REGISTRATION ASSURANCE FUND (Code 6200)
(G. L. (Ter. Ed.) c. 185, ss. 99 - 109)

CASH RECEIPTS

Recorders fees	\$ 7 796 57
Securities matured	3 100 00
	<u>\$ 10 896 57</u>
Total Receipts	19 490 58
Balance, July 1, 1949	<u>\$ 30 387 15</u>

CASH PAYMENTS

Purchase of securities	\$ 28 200 00
Balance, June 30, 1950	2 187 15
	<u>\$ 30 387 15</u>

SECURITIES

Purchased	\$ 28 200 00
Balance, July 1, 1949	307 400 00
	<u>\$ 335 600 00</u>
Matured	3 100 00
	<u>\$ 332 500 00</u>
Balance, June 30, 1950	2 187 15
Cash Balance, June 30, 1950 (as shown above)	<u>\$ 334 687 15</u>
Total fund, June 30, 1950	

NATIONAL GUARD FUND (Code 6804)
(Acts 1928, c. 208)

Balance, July 1, 1949 and June 30, 1950 (no transactions in 1950)	<u>\$ 162 86</u>
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DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS--Continued

VETERANS INDUSTRIAL ACCIDENT FUND (Code 5930)
(G. L. (Ter. Ed.) c. 152, s. 65N)

CASH RECEIPTS

Deposits (sundry insurance companies, self-insurers, etc.)	\$ 54 750 00
Transfer from Industrial Accident Fund (adjustment of prior year receipt)	500 00
Balance, July 1, 1950	<u>143 421 48</u>
	<u>\$ 198 671 48</u>

CASH PAYMENTS

Sundry claims	\$ 13 279 43
Balance, June 30, 1951	<u>185 392 05</u>
	<u>\$ 198 671 48</u>

PUBLIC BEQUEST FUND (Code 6803)
(G. L. (Ter. Ed.) c. 6, ss. 28A to 28D, as amended)

CASH RECEIPTS

Interest on investments	\$ 101 26
Balance, July 1, 1950	<u>339 94</u>
Balance, June 30, 1951 (no payments in 1951)	<u>\$ 441 20</u>

SECURITIES

Balance, July 1, 1950 and June 30, 1951 (no transactions in 1951)	\$ 3 300 00
Cash balance, June 30, 1951 (as shown above)	<u>441 20</u>
Total fund, June 30, 1951	<u>\$ 3 741 20</u>

LAND REGISTRATION ASSURANCE FUND (Code 6200)
(G. L. (Ter. Ed.) c. 185, ss. 99 - 109)

CASH RECEIPTS

Recorders fees	\$ 6 319 55
Balance, July 1, 1950	<u>2 187 15</u>
Balance, June 30, 1951 (no payments in 1951)	<u>\$ 8 506 70</u>

SECURITIES

Balance, July 1, 1950 and June 30, 1951 (no transactions in 1951)	\$ 332 500 00
Cash balance, June 30, 1951 (as shown above)	<u>8 506 70</u>
Total fund, June 30, 1951	<u>\$ 341 006 70</u>

NATIONAL GUARD FUND (Code 6804)
(Acts 1928, c. 208)

Balance, July 1, 1950 and June 30, 1951 (no transactions in 1951)	<u>\$ 162 86</u>
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ROBINSON STATE PARK FUND (Code 6805)

CASH RECEIPTS

Balance, July 1, 1950 and June 30, 1951 (no transactions in 1951)	<u>\$ 518 32</u>
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DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS

CIVILIAN DEFENSE TRUST FUND (Code 6808)
(Acts 1950, c. 639, s. 15)

RECEIPTS

Deposits (donations), Balance, June 30, 1952	\$ 1 225 00
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LAND REGISTRATION ASSURANCE FUND (Code 6809)
(G. L. (Ter. Ed.) c. 185, ss. 99-109)

RECEIPTS

Recorders Fees	\$ 5 290 70
Securities matured	10 000 00
Total Receipts	\$ 15 290 70
Balance, July 1, 1951	8 506 70
	\$ 23 797 40

PAYMENTS

Purchase of Securities	\$ 18 500 00
Refunds	100 00
Balance, June 30, 1952	5 197 40
	\$ 23 797 40

SECURITIES

Purchased	\$ 18 500 00
Balance, July 1, 1951	332 500 00
	351 000 00
Matured	10 000 00
Balance, June 30, 1952	\$ 341 000 00
Cash Balance, June 30, 1952 (as shown above)	5 197 40
Total Fund, June 30, 1952	\$ 346 197 40

SPANISH AMERICAN WAR REIMBURSEMENT FUND (Code 6811)
(Acts 1928, c. 280)

PRINCIPAL - CASH

Balance, July 1, 1951 and June 30, 1952 (no transactions in 1952)	\$ 418 50
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PRINCIPAL - SECURITIES

Balance, July 1, 1951 and June 30, 1952 (no transactions in 1952)	\$ 7 500 00
Cash Balance, June 30, 1952 (as shown above)	418 50
	\$ 7 918 50

INCOME

RECEIPTS

Investment earnings	\$ 318 76
Balance, July 1, 1951	953 06
	\$ 1 271 82

PAYMENTS

Aid to Veterans of Spanish War	\$ 179 00
Balance, June 30, 1952	1 092 82
	\$ 1 271 82

GENERAL INDUSTRIAL ACCIDENT FUND (Code 6812)
(G. L. (Ter. Ed.) c. 152, s. 65 as amended)

RECEIPTS

Deposits (sundry insurance companies, self insurers, etc.)	\$ 12 000 00
Balance, July 1, 1951	117 987 96
	\$ 129 987 96

DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS

CIVILIAN DEFENSE TRUST FUND (Code 6808)
(Acts 1950, c. 639, s. 15)

RECEIPTS

Donations	\$ 1 100 11
Balance, July 1, 1952	1 225 00
	<u>\$ 2 325 11</u>

PAYMENTS

Sundry expenses	\$ 2 325 11
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LAND REGISTRATION ASSURANCE FUND (Code 6809)
(G. L. (Ter. Ed.) c. 185, ss. 99-109)

RECEIPTS

Recorders fees	\$ 5 083 01
Securities matured	20 000 00
	<u>25 083 01</u>
Total Receipts	5 197 40
Balance, July 1, 1952	<u>\$ 30 280 41</u>

PAYMENTS

Purchase of securities	\$ 25 000 00
Balance, June 30, 1953	5 280 41
	<u>\$ 30 280 41</u>

SECURITIES AND FUND TOTAL

Purchased	\$ 25 000 00
Balance, July 1, 1953	<u>341 000 00</u>
	366 000 00
Matured	<u>20 000 00</u>
Balance, June 30, 1953	\$ 346 000 00
Cash Balance, June 30, 1953 (as shown above)	5 280 41
Total Fund, June 30, 1953	<u>\$ 351 280 41</u>

SPANISH AMERICAN WAR REIMBURSEMENT FUND (Code 6811)
(Acts 1928, c. 280)

PRINCIPAL - CASH

Balance, July 1, 1952 and June 30, 1953 (no transactions in 1953)	\$ 418 50
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PRINCIPAL SECURITIES AND PRINCIPAL TOTAL

Balance, July 1, 1952 and June 30, 1953 (no transactions in 1953)	\$ 7 500 00
Cash Balance, June 30, 1953 (as shown above)	418 50
	<u>\$ 7 918 50</u>

INCOME

RECEIPTS

Investment earnings	\$ 318 76
Balance, July 1, 1952	1 092 82
	<u>\$ 1 411 58</u>

PAYMENTS

Aid to Veterans of Spanish War	\$ 131 00
Balance, June 30, 1953	1 280 58
	<u>\$ 1 411 58</u>

DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS

FEDERAL INSURANCE CONTRIBUTION FUND (Code 5410)
(Acts 1951, c. 658)

RECEIPTS

Contributions	\$ 12 569 65
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PAYMENTS

To Secretary of Treasury	\$ 12 559 35
Balance, June 30, 1954	10 30
	<u>\$ 12 569 65</u>

PUBLIC BEQUEST FUND (Code 6803)
(G. L. (Ter. Ed.) c. 6, ss. 28A to 28D, as amended)

RECEIPTS

Interest on investments	\$ 78 76
Securities matured	1 000 00
Total Receipts	1 078 76
Balance, July 1, 1953	643 72
	<u>\$ 1 722 48</u>

PAYMENTS

Sundry expenses	\$ 08
Balance, June 30, 1954	1 722 40
	<u>\$ 1 722 48</u>

SECURITIES AND FUND TOTAL

Balance, July 1, 1953	\$ 3 300 00
Matured	1 000 00
	<u>\$ 2 300 00</u>
Balance, June 30, 1954	1 722 40
Cash Balance, June 30, 1954 (as shown above)	<u>\$ 4 022 40</u>
Total Fund, June 30, 1954	

NATIONAL GUARD FUND (Code 6804)
(Acts 1928, c. 208)

Balance, July 1, 1953 and June 30, 1954 (no transactions in 1954)	<u>\$ 162 86</u>
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ROBINSON STATE PARK FUND (Code 6805)

Balance July 1, 1953 and June 30, 1954 (no transactions in 1954)	<u>\$ 518 32</u>
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MARY DYER MEMORIAL TRUST FUND (Code 6806)
(Acts 1945, c. 691)

Balance, July 1, 1953 and June 30, 1954 (no transactions in 1954)	<u>\$ 12 000 00</u>
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MILITARY PROPERTY REPLACEMENT FUND (Code 6807)
(G. L. (Ter. Ed.) c. 33, s. 58)

RECEIPTS

Deposits (sundry insurance companies)	<u>\$ 115 40</u>
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PAYMENTS

To Secretary of Treasury	<u>\$ 115 40</u>
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LAND REGISTRATION ASSURANCE FUND (Code 6809)
(G. L. (Ter. Ed.) c. 185, ss. 99-109)

RECEIPTS

Fees	\$ 8 546 35
Securities matured	35 000 00
Total Receipts	43 546 35
Balance, July 1, 1953	5 280 41
	<u>\$ 48 826 76</u>

DETAILED TRANSACTIONS OF ANNUITIES AND OTHER TRUST FUNDS

LAND REGISTRATION ASSURANCE FUND

PAYMENTS

Purchase of securities	\$ 45 000 00
Balance, June 30, 1954	3 826 76
	<u>\$ 48 826 76</u>

SECURITIES AND FUND TOTAL

Purchased	\$ 45 000 00
Balance, July 1, 1953	346 000 00
	<u>391 000 00</u>
Matured	35 000 00
	<u>356 000 00</u>
Balance, June 30, 1954	\$ 356 000 00
Cash Balance, June 30, 1954 (as shown above)	3 826 76
	<u>\$ 359 826 76</u>

SPANISH AMERICAN WAR REIMBURSEMENT FUND (Code 6811)
(Acts 1928, c. 280)

PRINCIPAL - CASH

Balance, July 1, 1953 and June 30, 1954 (no transactions in 1954)	<u>\$ 418 50</u>
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PRINCIPAL SECURITIES AND PRINCIPAL TOTAL

Balance, July 1, 1953 and June 30, 1954 (no transactions in 1954)	\$ 7 500 00
Cash Balance, June 30, 1954 (as shown above)	418 50
	<u>\$ 7 918 50</u>

INCOME

RECEIPTS

Investment earnings	\$ 318 76
Balance, July 1, 1953	1 280 58
	<u>\$ 1 599 34</u>

PAYMENTS

Aid to Veterans of Spanish War	\$ 106 00
Balance, June 30, 1954	1 493 34
	<u>\$ 1 599 34</u>

FUND TOTAL

Total Principal, June 30, 1954 (as shown above)	\$ 7 918 50
Income Balance, June 30, 1954 (as shown above)	1 493 34
	<u>\$ 9 411 84</u>

GENERAL INDUSTRIAL ACCIDENT FUND (Code 6812)
(G. L. (Ter. Ed.) c. 152, s. 65 as amended)

RECEIPTS

Deposits (sundry insurance companies, self insurers, etc.)	\$ 12 762 50
Balance, July 1, 1953	109 987 37
	<u>\$ 122 749 87</u>

PAYMENTS

Sundry claims	\$ 23 022 74
Balance, June 30, 1954	99 727 13
	<u>\$ 122 749 87</u>

DEPOSITION FUND (Code 6813)

Balance, July 1, 1953 and June 30, 1954 (no transactions in 1954)	<u>\$ 25 00</u>
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VETERANS INDUSTRIAL ACCIDENT FUND (Code 6814)

RECEIPTS

Deposits (sundry insurance companies, self insurers, etc.)	\$ 62 322 35
Balance, July 1, 1953	250 627 43
	<u>\$ 312 949 78</u>

DETAILED TRANSACTIONS OF ANNUITIES AND MISCELLANEOUS TRUST FUNDS

TEACHERS RETIREMENT BOARD - MILITARY ACCUMULATION FUND (Code 5300)

SECURITIES AND FUND BALANCE

Securities Balance, July 1, 1955	\$ 405 000 00	
Purchased or deposited	<u>14 000 00</u>	
	419 000 00	
Sold or matured	<u>14 000 00</u>	
Securities Balance, June 30, 1955		\$ 405 000 00
Cash Balance, June 30, 1955 (as shown above)		<u>68 490 20</u>
Fund Balance, June 30, 1955		<u>\$ 473 490 20</u>

FEDERAL INSURANCE CONTRIBUTION FUND (Code 5410)
(Acts 1951, c. 658)

RECEIPTS

Cash Balance, July 1, 1954	\$ 10 30
Revenue Received:	
Contributions	<u>24 831 59</u>
	<u>\$ 24 841 89</u>

PAYMENTS

Expenditures:	
To Secretary of the Treasury	<u>\$ 24 841 89</u>

MISCELLANEOUS TRUST FUNDS
PUBLIC BEQUEST FUND (Code 6803)
(G. L. (Ter. Ed.) c. 6, ss. 28A to 28D, as amended)

RECEIPTS

Cash Balance, July 1, 1954	\$ 1 722 40
Interest on investments	<u>56 26</u>
	<u>\$ 1 778 66</u>

PAYMENTS

Cash Balance, June 30, 1955	<u>\$ 1 778 66</u>
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SECURITIES AND FUND BALANCE

Securities Balance, June 30, 1955	\$ 2 300 00
Cash Balance, June 30, 1955	<u>1 778 66</u>
Fund Balance, June 30, 1955	<u>\$ 4 078 66</u>

NATIONAL GUARD FUND (Code 6804)
(Acts 1928, c. 208)

Cash Balance, July 1, 1954 and June 30, 1955 (no transactions in 1955)	<u>\$ 162 86</u>
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ROBINSON STATE PARK (Code 6805)

Cash Balance, July 1, 1954 and June 30, 1955 (no transactions in 1955)	<u>\$ 518 32</u>
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MARY DYER MEMORIAL TRUST FUND (Code 6806)
(Acts 1945, c. 691)

Cash Balance, July 1, 1954 and June 30, 1955 (no transactions in 1955)	<u>\$ 12 000 00</u>
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LAND REGISTRATION ASSURANCE FUND (Code 6809)
(G. L. (Ter. Ed.) c. 185, ss. 99-109)

RECEIPTS

Cash Balance, July 1, 1954		\$ 3 826 76
Fees	\$ 6 473 35	
Securities matured	<u>70 000 00</u>	<u>76 473 35</u>
		<u>\$ 80 300 11</u>

DETAILED TRANSACTIONS OF ANNUITIES AND MISCELLANEOUS TRUST FUNDS

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LAND REGISTRATION ASSURANCE FUND (Code 6809)

PAYMENTS

Securities purchased		\$ 74 175 00
Cash Balance, June 30, 1955		<u>6 125 11</u>
		<u>\$ 80 300 11</u>

SECURITIES AND FUND BALANCE

Cash Balance, July 1, 1954	\$ 356 000 00	
Purchased	<u>74 175 00</u>	
	430 175 00	
Matured	<u>70 000 00</u>	
Securities Balance, June 30, 1955		\$ 360 175 00
Cash Balance, June 30, 1955		<u>6 125 11</u>
Fund Balance, June 30, 1955		<u>\$ 366 300 11</u>

SPANISH AMERICAN WAR REIMBURSEMENT FUND (Code 6811)
(Acts 1928, c. 280)

PRINCIPAL - CASH

Cash Balance, July 1, 1954 and June 30, 1955 (no transactions in 1955)	<u>\$ 418 50</u>
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PRINCIPAL SECURITIES AND PRINCIPAL BALANCE

Securities Balance, July 1, 1954 and June 30, 1955 (no transactions in 1955)	\$ 7 500 00
Cash Balance, July 1, 1954 and June 30, 1955 (as shown above)	<u>418 50</u>
Principal Balance, June 30, 1955	<u>\$ 7 918 50</u>

INCOME

RECEIPTS

Cash Balance, July 1, 1954	\$ 1 493 34
Investment earnings	<u>318 76</u>
	<u>\$ 1 812 10</u>

PAYMENTS

Aid to Veterans of Spanish War	\$ 115 00
Cash Balance, June 30, 1955	<u>1 697 10</u>
	<u>\$ 1 812 10</u>

FUND BALANCE

Principal Balance, June 30, 1955 (as shown above)	\$ 7 918 50
Cash Balance (Income), June 30, 1955 (as shown above)	<u>1 697 10</u>
	<u>\$ 9 615 60</u>

GENERAL INDUSTRIAL ACCIDENT FUND (Code 6812)
(G. L. (Ter. Ed.) c. 152, s. 65 as amended)

RECEIPTS

Cash Balance, July 1, 1954	\$ 99 727 13
Deposits	<u>5 918 81</u>
	<u>\$ 105 645 94</u>

PAYMENTS

Claims and expenses	\$ 9 205 41
Cash Balance, June 30, 1955	<u>96 440 53</u>
	<u>\$ 105 645 94</u>

DEPOSITION FUND (Code 6813)

Cash Balance, July 1, 1954 and June 30, 1955 (no transactions in 1955)	<u>\$ 25 00</u>
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CASH - PRINCIPAL				
FUNDS	Balance July 1, 1955	Receipts	Payments	Balance June 30, 1956
Public Health:				
Lakeville State Sanatorium:				
School Lunch Program	\$ 540 92	\$ 592 32	\$ 159 31	\$ 973 93
North Reading State Sanatorium:				
Margaret M. MacNevin	30 28	-	-	30 28
School Lunch Program	1 095 09	576 00	490 58	1 180 51
Mass. Hospital School Lunch Program	1 490 71	1 091 20	1 717 17	864 74
Pondville Hospital Cancer	1 125 08	93 50	-	1 218 58
Rutland State Sanatorium:				
Health	290 56	26 30	-	316 86
Joseph L. Rome	471 20	62 50	40 71	492 99
Westfield State Sanatorium:				
Cancer Memorial	3 346 83	80 00	2 018 45	1 408 38
Sub-total, Public Health Trust	\$ 47 469 74	\$ 99 843 82	\$ 85 235 77	\$ 62 077 79
Public Welfare:				
Child Guardianship Wards	\$ 3 120 07	\$ 674 79	\$ 7 68	\$ 3 787 18
Miscellaneous:				
Civilian Defense	\$ -	\$ 521 19	\$ 185 20	\$ 335 99
Civil Defense Agency - Cities and Towns	203 022 37	315 990 97	183 748 70	335 264 64
Civil Defense Agency - Advances and Reimbursement for Cities and Towns by F. C. D. A.	128 256 11	295 965 96	238 243 39	185 978 68
Department of Commerce - Urban Planning - Cities and Towns	-	1 700 00	500 00	1 200 00
Deposition	25 00	-	25 00	-
Mary Dyer Memorial	12 000 00	-	12 000 00	-
Federal Insurance Contribution	-	34 494 95	34 494 95	-
Sarah E. Fenno	-	2 000 00	1 737 67	262 33
General Industrial Accident	96 440 53	8 708 33	18 752 13	86 396 73
Land Registration Assurance	6 125 11	4 563 16	-	10 688 27
National Guard	162 86	-	-	162 86
Public Bequest	1 778 66	56 26	-	1 834 92
Robinson State Park	518 32	-	-	518 32
Spanish American War Reimbursement	418 50	-	-	418 50
Veterans' Industrial Accident	277 266 59	83 341 67	68 697 52	291 910 74
Sub-total, Miscellaneous Trust	\$ 726 014 05	\$ 747 342 49	\$ 558 384 56	\$ 914 971 98
Metropolitan District Commission:				
General Park	\$ 564 04	\$ 18 700 00	\$ -	\$ 19 264 04
Edwin U. Curtis Memorial	-	-	-	-
George R. Nutter	-	-	-	-
Charles River Basin Improvement	-	7 367 24	-	7 367 24
Dilboyl Field Stadium, Somerville	-	269 46	-	269 46
Sub-total, M. D. C. Trust	\$ 564 04	\$ 26 336 70	\$ -	\$ 26 900 74
Other Trust Funds (Detail on pages 164-165):				
State Employees' Annuities	\$ 416 470 83	\$ 8 575 210 08	\$ 8 064 034 81	\$ 927 646 10
Teachers' Annuities	237 580 42	10 107 447 41	9 396 440 57	948 587 26
Unemployment Compensation	13 681 56	122 079 457 30	121 910 725 17	182 413 69
Teachers' Retirement Military Accumulation	68 490 20	36 913 71	11 687 43	93 716 48
Sub-total, Other Trust Funds	\$ 736 223 01	\$140 799 028 50	\$139 382 887 98	\$2 152 363 53
TOTAL	\$1 679 221 60	\$142 032 905 98	\$140 366 124 59	\$3 346 002 99

CASH - PRINCIPAL

FUNDS	Balance July 1, 1956	Receipts	Payments	Balance June 30, 1957
Public Health:				
Blood Research	\$ 2 074 51	\$ -	\$ 1 198 27	\$ 876 24
Charles H. Hood - Child Accident Prevention	5 052 33	2 500 00	6 834 51	717 82
Charles H. Hood - Fernald Experiment	1 068 71	-	580 34	488 37
W. K. Kellogg Home Accident Program	15 856 28	6 304 00	15 810 93	6 349 35
W. K. Kellogg Training Program	3 763 64	9 458 00	10 584 93	2 636 71
National Foundation for Infantile Paralysis	27 776 05	-	27 776 05	-
Lakeville State Sanatorium:				
School Lunch Program	973 93	475 00	183 75	1 265 18
Water Supply Connection	-	726 00	640 50	85 50
Mass. Hospital School Lunch Program	864 74	1 020 96	657 74	1 227 96
North Reading State Sanatorium:				
Margaret M. MacNevin	30 28	-	-	30 28
School Lunch Program	1 180 51	572 80	1 534 00	219 31
Pondville Hospital Cancer	1 218 58	378 00	-	1 596 58
Rutland State Sanatorium:				
Health	316 86	27 60	-	344 46
Joseph L. Rome	492 99	62 00	271 60	283 39
Westfield State Sanatorium Cancer Memorial	1 408 38	170 00	72 90	1 505 48
Sub-total, Public Health Trust	\$ 62 077 79	\$ 21 694 36	\$ 66 145 52	\$ 17 626 63
Public Welfare:				
Child Guardianship Wards	\$ 3 787 18	\$ 845 72	\$ 55 61	\$ 4 577 29
Miscellaneous:				
Civilian Defense	\$ 335 99	\$ -	\$ 289 23	\$ 46 76
Civil Defense Agency - Cities and Towns	335 264 64	227 805 56	318 907 02	244 163 18
Civil Defense Agency - Advances and Reimbursement for Cities and Towns by F. C. D. A.	185 978 68	383 070 93	428 854 47	140 195 14
Department of Commerce - Urban Planning - Cities and Towns	1 200 00	79 100 00	33 870 00	46 430 00
Mary Dyer Memorial	-	-	-	-
Sarah E. Fenno	262 33	-	-	262 33
General Industrial Accident	86 396 73	11 900 00	34 999 30	63 297 43
Land Registration Assurance	10 688 27	8 620 63	-	19 308 90
National Guard	162 86	-	-	162 86
Public Bequest	1 834 92	71 33	-	1 906 25
Robinson State Park	518 32	-	-	518 32
Spanish American War Reimbursement	418 50	-	-	418 50
Veterans' Industrial Accident	291 910 74	87 450 80	43 129 30	336 232 24
Vocational Rehabilitation	-	2 838 83	675 00	2 163 83
Sub-total, Miscellaneous Trust	\$ 914 971 98	\$ 800 858 08	\$ 860 724 32	\$ 855 105 74
Metropolitan District Commission:				
General Park	\$ 19 264 04	\$ 3 190 90	\$ -	\$ 22 454 94
Edwin U. Curtis Memorial	-	-	-	-
George R. Nutter	-	-	-	-
Charles River Basin Improvement	7 367 24	-	-	7 367 24
Dilboy Field Stadium, Somerville	269 46	289 92	-	559 38
Sub-total, M. D. C. Trust	\$ 26 900 74	\$ 3 480 82	\$ -	\$ 30 381 56
Other Trust Funds (Detail on pages 172-173):				
State Employees' Annuities	\$ 927 646 10	\$ 11 355 972 64	\$ 11 035 186 57	\$1 248 432 17
Teachers' Annuities	948 587 26	15 467 061 08	15 569 427 14	846 221 20
Unemployment Compensation	182 413 69	139 385 912 23	139 536 864 81	31 461 11
Teachers' Retirement Military Accumulation	93 716 48	107 737 25	166 330 72	35 123 01
Sub-total, Other Trust Funds	\$2 152 363 53	\$166 316 683 20	\$166 307 809 24	\$2 161 237 49
TOTAL	\$3 346 002 99	\$167 622 706 51	\$167 727 335 19	\$3 241 374 31

TRUST FUND ACCOUNT	EXPENDABLE PRINCIPAL AND			
	Balance			Balance
	July 1,			
	1957	Receipts	Payments	Total
Public Health:				
Blood Research	\$ 876 24	\$ -	\$ 60 44	\$ 815 80
Charles H. Hood - Child Accident Prevention	717 82	6 000 00	4 293 45	2 424 37
Charles H. Hood - Fernald Experiment	488 37	-	124 58	363 79
W. K. Kellogg Home Accident Program	6 349 35	-	1 461 51	4 887 84
W. K. Kellogg Training Program	2 636 71	-	2 636 71	-
Lakeville State Sanatorium:				
School Lunch Program	1 265 18	509 28	-	1 774 46
Water Supply Connection	85 50	-	85 50	-
Mass. Hospital School Lunch Program	1 227 96	989 60	1 267 02	950 54
North Reading State Sanatorium:				
Margaret MacNevin	30 28	-	-	30 28
School Lunch Program	219 31	464 80	343 42	340 69
Pondville Hospital Cancer	1 596 58	12 365 53	236 75	13 725 36
Rutland State Sanatorium:				
Health	1 344 46	27 60	-	1 372 06
Joseph L. Rome	283 39	68 00	163 14	188 25
Westfield State Sanatorium Cancer Memorial	1 505 48	310 00	97 00	1 718 48
Sub-total, Public Health Trust	\$ 18 626 63	\$ 20 734 81	\$ 10 769 52	\$ 28 591 92
Public Welfare:				
Child Guardianship Wards	\$ 4 577 29	\$ 215 24	\$ -	\$ 4 792 53
Miscellaneous:				
Armory Commission - Cambridge Armory	\$ -	\$ 375 000 00	\$ 112 304 81	\$ 262 695 19
Boxers'	-	-	-	-
Civilian Defense	46 76	-	45 54	263 55
Transferred from Sarah E. Fenno Fund	262 33	-	-	-
Civil Defense Agency - Cities and Towns	244 163 18	213 351 80	279 983 05	177 531 93
Civil Defense Agency - Advances and				
Reimbursement for Cities & Towns by F. C. D. A.	140 195 14	279 307 26	290 435 82	129 066 58
Department of Commerce - Urban Planning -				
Cities and Towns	46 430 00	173 800 00	116 587 00	103 643 00
Mary Dyer Memorial	12 451 45	-	1 038 38	11 413 07
Sarah E. Fenno Fund	262 33	-	-	-
Transferred to Civilian Defense Fund	-262 33	-	-	-
General Industrial Accident	63 297 43	10 039 00	15 836 33	57 500 10
Land Registration Assurance	379 483 90	10 412 22	-	389 896 12
National Guard	162 86	-	162 86	-
Public Bequest	-	-	-	-
Robinson State Park	518 32	-	-	518 32
Spanish American War Reimbursement	9 746 63	169 51	56 00	9 860 14
Veterans' Industrial Accident	336 232 24	71 470 00	57 079 38	350 622 86
Vocational Rehabilitation	2 163 83	770 00	1 938 35	995 48
Pauline Fenno - Civil Defense	-	1 000 00	511 79	488 21
Sub-total, Miscellaneous Trust	\$ 1 235 154 07	\$ 1 135 319 79	\$ 875 979 31	\$ 1 494 494 55
Metropolitan District Commission:				
General Park	\$ 22 454 94	\$ 53 650 00	\$ -	\$ 76 104 94
Edwin U. Curtis Memorial	913 39	55 20	-	968 59
George R. Nutter	384 69	25 00	-	409 69
Charles River Basin Improvement	7 367 24	-	-	7 367 24
Dilboy Field Stadium, Somerville	559 38	960 00	-	1 519 38
Sub-total, M. D. C. Trust	\$ 31 679 64	\$ 54 690 20	\$ -	\$ 86 369 84
Other Trust Funds (Detail on pages 160-162):				
State Employees' Annuities	\$ 64 928 132 17	\$10 085 943 60	\$ 3 320 265 18	\$ 71 693 810 59
State Employees' Retirement - Military Accum.	-	890 00	-	890 00
Teachers' Annuities	97 281 096 20	11 361 450 32	4 478 134 45	104 164 412 07
Teachers' Retirement - Military Accumulation	515 123 01	28 741 05	19 878 58	523 985 48
Unemployment Compensation	308 066 110 27	76 681 959 31	117 525 789 02	267 222 280 56
Sub-total, Other Trust Funds	\$470 790 461 65	\$98 158 984 28	\$125 344 067 23	\$443 605 378 70
TOTAL	\$472 371 837 58	\$99 851 016 88	\$126 678 479 78	\$445 544 374 68

a. Prior year adjustment of securities.

EXPENDABLE PRINCIPAL AND

TRUST FUND ACCOUNT	EXPENDABLE PRINCIPAL AND			Balance	
	Balance July 1, 1958	Receipts	Payments	Total	
Public Health:					
Blood Research	\$ 815 80	\$ -	\$ 352 97	\$	462 83
Charles H. Hood - Child Accident Prevention	2 424 37	6 755 39	3 238 40		5 941 36
Charles H. Hood - Fernald Experiment	363 79	-	-		363 79
W. K. Kellogg - Home Accident Program	4 887 84	32 60	4 904 05		16 39
W. K. Kellogg - Training Program	-	4 05	-		4 05
Lakeville State Sanatorium - School Lunch Prog.	1 774 46	464 74	607 70		1 631 50
Mass. Hospital School Lunch Program	950 54	1 291 94	1 353 06		889 42
North Reading State Sanatorium:					
Margaret MacNevin	30 28	-	-		30 28
School Lunch Program	340 69	1 860 34	482 32		1 718 71
Pondville Hospital Cancer	13 725 36	712 50	10 360 23		4 077 63
Rutland State Sanatorium:					
Health	1 372 06	9 43	589 33		792 16
Joseph L. Rome	188 25	74 00	74 51		187 74
Westfield State Sanatorium Cancer Memorial	1 718 48	325 50	378 72		1 665 26
Sub-total, Public Health Trust	\$ 28 591 92	\$ 11 530 49	\$ 22 341 29	\$	17 781 12
Public Welfare:					
Child Guardianship Wards	\$ 4 792 53	\$ 373 18	\$ 15 11	\$	5 150 60
Miscellaneous:					
Commissioner on Alcoholism Directory	\$ -	\$ 250 00	\$ 250 00	\$	-
Armory Commission - Cambridge Armory	262 695 19	-	170 291 24		92 403 95
Boxers'	-	456 42	-		456 42
Civilian Defense	263 55	-	55 44		208 11
Civil Defense Agency:					
Cities and Towns	177 531 93	144 157 06	155 723 81		165 965 18
Advances and Reimbursement for Cities					
and Towns by F.C.D.A.	129 066 58	197 687 97	245 402 95		81 351 60
Rescue and First Aid Training	-	910 00	910 00		-
Pauline Fenno	488 21	1 000 00	689 05		799 16
Department of Commerce - Urban Planning -					
Cities and Towns	103 643 00	104 425 00	132 332 00		75 736 00
Mary Dyer Memorial	11 413 07	-	7 000 00		4 413 07
General Industrial Accident	57 500 10	8 025 00	18 828 87		46 696 23
Land Registration Assurance	389 896 12	13 354 35	-		403 250 47
Public Bequest - Principal	-	-	-		-
Public Bequest - Income	-	-	-		-
Robinson State Park	518 32	-	-		518 32
Spanish American War Reimbursement	9 860 14	225 45	29 70		10 055 89
Veterans' Industrial Accident	350 622 86	72 275 00	56 959 34		365 938 52
Vocational Rehabilitation	995 48	1 863 60	1 509 95		1 349 13
Sub-total, Miscellaneous Trust	\$ 1 494 494 55	\$ 544 629 85	\$ 789 982 35	\$	1 249 142 05
Metropolitan District Commission:					
General Park	\$ 76 104 94	\$ 5 377 00	\$ 150 00 a	\$	81 331 94
Edwin U. Curtis Memorial	968 59	55 20	-		1 023 79
George R. Nutter	409 69	25 00	-		434 69
Charles River Basin Improvement	7 367 24	-	-		7 367 24
Dilboy Field Stadium	1 519 38	820 40	-		2 339 78
Sub-total, M.D.C. Trust	\$ 86 369 84	\$ 6 277 60	\$ 150 00	\$	92 497 44
Other Trust Funds (Detail on pages 166-168):					
State Employees' Annuities	\$ 71 693 810 59	\$ 11 216 440 64	\$ 3 550 129 10	\$	79 360 122 13
State Employees' Retirement - Military Accum.	890 00	-	890 00		-
Teachers' Annuities	104 164 412 07	12 418 961 55	4 922 030 83		111 661 342 79
Teachers' Retirement - Military Accumulation	523 985 48	37 267 56	7 975 79		553 277 25
Unemployment Compensation	267 222 280 56	104 372 521 21	126 896 444 85		244 698 356 92
Federal Insurance Contribution	-	111 459 58	111 459 58		-
Sub-total, Other Trust Funds	\$443 605 378 70	\$128 156 650 54	\$135 488 930 15	\$	436 273 099 09
TOTAL	\$445 544 374 68	\$129 420 786 49	\$136 963 533 40	\$	438 001 627 77

a. Transfer to General Fund - Prior year adjustment.

TRUST FUND ACCOUNT	EXPENDABLE PRINCIPAL AND			
	Balance	Receipts	Payments	Balance
	July 1, 1959			Total
Public Health:				
Alcoholism Directory	\$ -	\$ 1 500 00	\$ -	\$ 1 500 00
Blood Research	462 83	-	1 28	461 55
Charles H. Hood - Child Accident Prevention	5 941 36	-	2 884 29	3 057 07
Charles H. Hood - Fernald Experiment	363 79	-	363 79	-
W. K. Kellogg - Home Accident Program	16 39	-	16 39	-
W. K. Kellogg - Training Program	4 05	-	4 05	-
Lakeville State Sanatorium:				
Multiple Sclerosis	-	367 00	154 49	212 51
School Lunch Program	1 631 50	655 66	1 419 82	867 34
Water Supply	-	403 59	403 59	-
Mass. Hospital School Lunch Program	889 42	1 717 94	1 994 49	612 87
North Reading State Sanatorium:				
Margaret MacNevin	30 28	-	-	30 28
School Lunch Program	1 718 71	2 315 18	2 980 30	1 053 59
Pondville Hospital Cancer	4 077 63	537 02	1 932 49	2 682 16
Rutland State Sanatorium:				
Health	792 16	-	-	792 16
Joseph L. Rome	187 74	84 00	8 50	263 24
Westfield State Sanatorium, Cancer Memorial	1 665 26	77 00	228 82	1 513 44
Sub-total, Public Health Trust	\$ 17 781 12	\$ 7 657 39	\$ 12 392 30	\$ 13 046 21
Public Welfare:				
Child Guardianship Wards	\$ 5 150 60	\$ 113 75	\$ -	\$ 5 264 35
Miscellaneous:				
Armory Commission - Cambridge Armory	\$ 92 403 95	\$ -	\$ 39 540 85	\$ 52 863 10
Boxers'	456 42	2 799 28	-	3 255 70
Civilian Defense	208 11	-	131 50	76 61
Civil Defense Agency:				
Cities and Towns	165 965 18	75 464 53	116 456 19	124 973 52
Advances and Reimbursement for Cities and Towns by F. C. D. A.	81 351 60	112 096 72	151 553 24	41 895 08
Pauline Fenno	799 16	-	535 61	263 55
Department of Commerce - Urban Planning	75 736 00	41 325 00	75 240 00	41 821 00
Mary Dyer Memorial	4 413 07	-	4 413 07	-
General Industrial Accident	46 696 23	5 350 00	31 176 83	20 869 40
Land Registration Assurance	403 250 47	6 678 71	-	409 929 18
Public Bequest - Principal	-	-	-	-
Public Bequest - Income	-	-	-	-
Robinson State Park	518 32	-	-	518 32
Spanish American War Reimbursement	10 055 89	169 50	165 00	10 060 39
Veterans' Industrial Accident	365 938 52	80 275 00	72 629 52	373 584 00
Vocational Rehabilitation	1 349 13	1 435 00	1 987 28	796 85
Sub-total, Miscellaneous Trust	\$ 1 249 142 05	\$ 325 593 74	\$ 493 829 09	\$ 1 080 906 70
Metropolitan District Commission:				
General Park	\$ 81 331 94	\$ 38 501 80	\$ -	\$ 119 833 74
Edwin U. Curtis Memorial	1 023 79	55 20	-	1 078 99
George R. Nutter	434 69	79 37	16 61	497 45
Charles River Basin Improvement	7 367 24	-	-	7 367 24
Dilboy Field Stadium	2 339 78	975 00	-	3 314 78
Sub-total, M. D. C. Trust	\$ 92 497 44	\$ 39 611 37	\$ 16 61	\$ 132 092 20
Other Trust Funds (Detail on pages 160 - 162):				
State Employees' Annuities	\$ 79 360 122 13	\$ 11 605 651 13	\$ 3 900 786 10	\$ 87 064 987 16
State Employees' Retirement - Military Accum.	-	812 41	812 41	-
Teachers' Annuities	111 661 342 79	13 576 517 11	5 231 966 05	120 005 893 85
Teachers' Retirement Military Accumulation	553 277 25	25 513 12	11 904 29	566 886 08
Unemployment Compensation	244 698 356 92	88 876 042 63	104 221 452 01	229 352 947 54
Federal Insurance Contribution	-	120 603 08	120 603 08	-
Sub-total, Other Trust Funds	\$436 273 099 09	\$114 205 139 48	\$113 487 523 94	\$436 990 714 63
TOTAL	\$438 001 627 77	\$115 491 690 82	\$114 860 026 11	\$438 633 292 48

TRUST FUND ACCOUNT	EXPENDABLE PRINCIPAL AND			
	Balance			Balance
	July 1,			Total
	1960	Receipts	Payments	
Public Health:				
Alcoholism Directory	\$ 1 500 00	\$ -	\$ 996 00	\$ 504 00
Blood Research	461 55	-	107 85	353 70
Charles H. Hood - Child Accident Prevention	3 057 07	-	2 207 20	849 87
Lakeville State Sanatorium:				
Multiple Sclerosis	212 51	-	86 85	125 66
School Lunch Program	867 34	959 06	490 08	1 336 32
Massachusetts Hospital School Lunch Program	612 87	1 581 02	1 385 73	808 16
North Reading State Sanatorium:				
Margaret MacNevin	30 28	-	-	30 28
School Lunch Program	1 053 59	1 757 88	2 112 88	698 59
Pondville Hospital Cancer	2 682 16	7 760 72	2 084 48	8 358 40
Rutland State Sanatorium:				
Health	792 16	-	-	792 16
Joseph L. Rome	263 24	84 00	4 25	342 99
Westfield State Sanatorium, Cancer Memorial	1 513 44	25 00	330 85	1 207 59
Sub-total, Public Health Trust	\$ 13 046 21	\$ 12 167 68	\$ 9 806 17	\$ 15 407 72
Public Welfare:				
Child Guardianship Wards	\$ 5 264 35	\$ 78 63	\$ -	\$ 5 342 98
Miscellaneous:				
Armory Commission - Cambridge Armory	\$ 52 863 10	\$ -	\$ 30 739 41	\$ 22 123 69
Boxers'	3 255 70	2 508 35	-	5 764 05
Civilian Defense	76 61	-	49 00	27 61
Civil Defense Agency:				
Cities and Towns	124 973 52	7 233 56	55 752 43	76 454 65
Advances and Reimbursement for Cities and Towns by F. C. D. A.	41 895 08	78 633 09	94 736 99	25 791 18
Pauline Fenno	263 55	-	191 54	72 01
Dept. of Commerce - Urban Planning	41 821 00	224 775 00	151 081 00	115 515 00
General Industrial Accident	20 869 40	9 650 00	20 227 88	10 291 52
Land Registration Assurance	409 929 18	6 076 69	349 46	415 656 41
Public Bequest - Principal	-	-	-	-
Public Bequest - Income	-	-	-	-
Robinson State Park	518 32	-	-	518 32
Spanish American War Reimbursement	10 060 39	258 90	555 00	1 845 79
Veterans' Industrial Accident	373 584 00	103 875 00	86 351 84	391 107 16
Vocational Rehabilitation	796 85	733 20	652 32	877 73
Water Resources Comm. - Blackberry R. watershed	-	9 000 00	465 20	8 534 80
Sub-total, Miscellaneous Trust	\$ 1 080 906 70	\$ 442 743 79	\$ 449 070 57	\$ 1 074 579 92
Metropolitan District Commission:				
General Parks	\$ 119 833 74	\$ 3 487 52	\$ -	\$ 123 321 26
Edwin U. Curtis Memorial	1 078 99	55 20	-	1 134 19
George R. Nutter	497 45	40 00	-	537 45
Charles River Basin Improvement	7 367 24	191 90	-	7 559 14
Dilboy Field Stadium	3 314 78	731 83	-	4 046 61
Metropolitan Parks Land	-	249 612 45	-	249 612 45
Sub-total, M. D. C. Trust	\$ 132 092 20	\$ 254 118 90	\$ -	\$ 386 211 10
Other Trust Funds (Detail on pages 162-164):				
State Employees' Annuities	\$ 87 064 987 16	\$ 13 536 410 55	\$ 4 595 542 98	\$ 96 005 854 73
State Employees' Retirement Military Accum.	-	1 199 07	1 199 07	-
Teachers' Annuities	120 005 893 85	15 804 772 01	5 617 766 43	130 192 899 43
Teachers' Retirement Military Accumulation	566 886 08	25 172 48	21 177 44	570 881 12
Unemployment Compensation	229 352 947 54	109 553 998 46	159 276 153 69	179 630 792 31
Federal Insurance Contribution	-	148 192 35	148 181 77	10 58
Sub-total, Other Trust Funds	\$436 990 714 63	\$139 069 744 92	\$169 660 021 38	\$406 400 438 17
TOTAL	\$438 633 292 48	\$140 939 282 82	\$171 160 731 19	\$408 411 844 11

a. Deposit of Trust.

b. Transfer to Non-Expendable Trust Fund.

TRUST FUNDS

TRUST FUND ACCOUNT	EXPENDABLE PRINCIPAL AND			
	Balance			Balance
	July 1,			Total
	1961	Receipts	Payments	
Public Health:				
Alcoholism Directory	\$ 504 00	\$ -	\$ -	\$ 504 00
Blood Research	353 70	-	353 70	-
Charles H. Hood - Child Accident Prevention	849 87	-	695 00	154 87
Lakeville State Sanatorium:				
Multiple Sclerosis	125 66	-	38 86	86 80
School Lunch Program	1 336 32	1 135 28	-	2 471 60
Massachusetts Hospital School Lunch Program	808 16	1 682 72	1 932 34	558 54
North Reading State Sanatorium:				
Margaret MacNevin	30 28	-	-	30 28
School Lunch Program	698 59	-	698 59	-
Pondville Hospital Cancer	8 358 40	7 036 67	3 506 26	11 888 81
Rutland State Sanatorium:				
Health	792 16	-	-	792 16
Joseph L. Rome	342 99	90 00	150 00	282 99
Westfield State Sanatorium, Cancer Memorial	1 207 59	30 00	-	1 237 59
Sub-total, Public Health Trust	\$ 15 407 72	\$ 9 974 67	\$ 7 374 75	\$ 18 007 64
Public Welfare:				
Child Guardianship Wards	\$ 5 342 98	\$ -	\$ -	\$ 5 342 98
Miscellaneous:				
Armory Commission - Cambridge Armory	\$ 22 123 69	\$ -	\$ 19 752 97	\$ 2 370 72
Boxers'	5 764 05	2 359 35	-	8 123 40
Civilian Defense	27 61	-	-	27 61
Civil Defense Agency:				
Cities and Towns	76 454 65	5 216 43	58 257 30	23 413 78
Advances and Reimbursement for Cities and Towns by F. C. D. A.	25 791 18	141 060 08	139 571 68	27 279 58
Pauline Fenno	72 01	-	-	72 01
Department of Commerce:				
Urban Planning	115 515 00	158 818 00	124 018 00	150 315 00
Demonstration Study - Business Relations	-	4 000 00	-	4 000 00
General Industrial Accident	10 291 52	5 925 00	12 384 03	3 832 49
Land Registration Assurance	415 656 41	11 279 98	-	426 936 39
Public Bequest - Principal	-	-	-	-
Public Bequest - Income	-	-	-	-
Robinson State Park	518 32	-	-	518 32
Spanish American War Reimbursement	1 845 79	101 40	650 15	1 297 04
Veterans' Industrial Accident	391 107 16	80 060 00	91 358 74	379 808 42
Vocational Rehabilitation	877 73	1 659 98	1 278 96	1 258 75
Water Resources Commission:				
Blackberry River Watershed	8 534 80	1 000 00	8 754 60	780 20
Powdermill Brook Watershed	-	13 000 00	-	13 000 00
Sub-total, Miscellaneous Trust	\$ 1 074 579 92	\$ 424 480 22	\$ 456 026 43	\$ 1 043 033 71
Metropolitan District Commission:				
General Parks	\$ 123 321 26	\$ 2 197 06	\$ -	\$ 125 518 32
Edwin U. Curtis Memorial	1 134 19	55 20	-	1 189 39
George R. Nutter	537 45	40 00	-	577 45
Charles River Basin Improvement	7 559 14	189 87	-	7 749 01
Dilboy Field Stadium	4 046 61	1 193 25	-	5 239 86
Metropolitan Parks Land	249 612 45	183 859 73	-	433 472 18
Sub-total, M. D. C. Trust	\$ 386 211 10	\$ 187 535 11	\$ -	\$ 573 746 21
Other Trust Funds (Detail on pages 156-158)				
State Employees' Annuities	\$ 96 005 854 73	\$ 13 861 752 68	\$ 5 181 031 54	\$104 686 575 87
State Employees' Retirement Military Accum.	-	451 63	451 63	-
Teachers' Annuities	130 192 899 43	16 806 646 95	6 919 828 90	140 079 717 48
Teachers' Retirement Military Accumulation	570 881 12	26 929 68	15 048 24	582 762 56
Unemployment Compensation	179 630 792 31	115 215 719 38	122 179 660 77	172 666 850 92
Federal Insurance Contribution	10 58	156 945 78	156 945 78	10 58
Sub-total, Other Trust Funds	\$406 400 438 17	\$146 068 446 10	\$134 452 966 86	\$418 015 917 41
TOTAL	\$408 411 844 11	\$148 387 879 89	\$136 433 896 88	\$420 365 827 12

TOTAL BALANCES, CASH AND INVESTMENTS IN THE FUNDS

FUND	CASH	INVESTMENTS	TOTAL
Public Welfare Trust Funds:			
Child Guardianship Wards	\$5,379 62	—	\$5,379 62
Miscellaneous Trust Funds:			
Armory Commission	2 59	—	2 59
Boxers' Fund	625 86	\$8,636 60	9,262 46
Civilian Defense	27 61	—	27 61
Civil Defense Agency — Cities and Towns	70,352 53	—	70,352 53
Civil Defense Agency — Advances and Reimburse- ments	74,353 71	—	74,353 71
Department of Commerce — Urban Planning	93,857 00	—	93,857 00
General Industrial Accident	6,355 37	—	6,355 37
Land Registration Assurance	5,091 67	428,761 16	433,852 83
Robinson State Park	518 32	—	518 32
Spanish-American War Reimbursement	418 50	7,500 00	7,918 50
Income	975 41	—	975 41
Veterans' Industrial Accident	51,593 96	262,289 89	313,883 85
Vocational Rehabilitation	1,090 46	—	1,090 46
Pauline Fenno	72 01	—	72 01
Water Resources Commission — Blackberry River Water Shed	34,680 20	—	34,680 20
Boston Redevelopment Authority	4,000 00	—	4,000 00
Water Resources Commission — Powder Mill Brook Water Shed	7,779 25	—	7,779 25
Public Bequest	81 97	1,800 00	1,881 97
Income	763 22	2,300 00	3,063 22
	\$352,639 64	\$711,287 65	\$1,063,927 29
Agency Funds:			
Group Insurance Commission Trust	126,235 40	—	126,235 40
Abandoned Property	84,658 03	—	84,658 03
Attorney General Trust	26,998 45	—	26,998 45
Meals Tax	227,935 48	—	227,935 48
Corporation Tax	2,817,299 06	2,979,764 73	5,797,063 79
Income Tax	341,119 02	17,292,000 00	17,633,119 02
Tax and Assessment	27,649 37	—	27,649 37
Employees' U. S. Savings Bonds	58,471 41	—	58,471 41
Withholding Tax — Federal	388,265 70	—	388,265 70
Withholding Tax — Commonwealth	494,184 04	—	494,184 04
Educational Television Program	121,118 50	—	121,118 50
	\$4,713,934 46	\$20,271,764 73	\$24,985,699 19
Suspense Funds:			
Bond Redemption	254,100 00	—	254,100 00
Interest Redemption	282,579 25	—	282,579 25
Reserve for Final Contract Payments	74,779 71	—	74,779 71
Escheated Estates	—	435 00	435 00
Prisoners' Unclaimed	2,537 82	90 00	2,627 82
Unclaimed Wage	3,022 12	—	3,022 12
Unpaid Check	426,767 27	—	426,767 27
State Board of Retirement — Funds withheld as Security	7,066 29	—	7,066 29
Deceased or Discharged Patients	3,057 53	—	3,057 53
Unclaimed Court Deposits	720 00	—	720 00
Department of Public Health — Patients' Un- claimed	14,723 68	—	14,723 68
Income Tax Division Clearing	917 47	—	917 47
	\$1,070,271 14	\$525 00	\$1,070,796 14
Insurance Deposit Funds:			
Abington Mutual Fire Insurance Co.	—	364,000 00	364,000 00
Accident & Casualty Insurance Co.	—	180,000 00	180,000 00
Allied American Mutual Fire Insurance Co.	—	400,000 00	400,000 00
American Automobile Insurance Co.	—	75,000 00	75,000 00
American Bankers Insurance Co.	—	60,000 00	60,000 00
American Casualty Co. of Reading, Pa.	—	425,000 00	425,000 00
American Employers Insurance Co.	—	520,000 00	520,000 00
American Fidelity & Casualty Co.	—	110,000 00	110,000 00
American Fidelity Co.	—	250,000 00	250,000 00
American Hardware Mutual Insurance Co.	—	100,000 00	100,000 00
American Insurance Co. of Newark, N. J.	—	375,000 00	375,000 00
American Mutual Liability Insurance Co.	—	500,000 00	500,000 00
American Policyholders Insurance Co.	—	400,000 00	400,000 00
Argonaut Insurance Co.	—	70,000 00	70,000 00
Arkwright Mutual Insurance Co.	—	300,000 00	300,000 00
Arrow Mutual Liability Insurance Co.	—	250,000 00	250,000 00
Associated Indemnity Corporation	—	100,000 00	100,000 00
Associated Merchants Mutual Insurance Co.	—	225,000 00	225,000 00
Atlantic Mutual Insurance Co.	—	75,000 00	75,000 00
Atlantic National Insurance Co.	—	135,000 00	135,000 00
Barnstable County Mutual Fire Insurance Co.	—	300,000 00	300,000 00
Bay State Insurance Co.	—	400,000 00	400,000 00
Beneficial Fire & Casualty Co.	—	25,000 00	25,000 00

TOTAL BALANCES, CASH AND INVESTMENTS IN THE FUNDS

FUND	CASH	INVESTMENTS	TOTAL
Public Welfare Trust Funds:			
Child Guardianship Wards	\$5,379 62	—	\$5,379 62
Miscellaneous Trust Funds:			
Boxers' Fund	806 33	\$9,667 34	10,473 67
Civilian Defense	27 61	—	27 61
Civil Defense Agency — Cities and Towns	49,126 98	—	49,126 98
Civil Defense Agency — Advances and Reimburse- ments	60,563 48	—	60,563 48
Department of Commerce — Urban Planning	126,597 40	—	126,597 40
General Industrial Accident	13,237 28	—	13,237 28
Land Registration Assurance	30,811 01	409,862 35	440,673 36
Robinson State Park	518 32	—	518 32
Spanish-American War Reimbursement	418 50	7,500 00	7,918 50
Income	860 09	—	860 09
Veterans' Industrial Accident	8,727 06	260,961 30	269,688 36
Vocational Rehabilitation	1,198 66	—	1,198 66
Pauline Fenno	72 01	—	72 01
Water Resources Commission — Blackberry River	—	—	—
Water Shed	8,398 46	—	8,398 46
Boston Redevelopment Authority	4,000 00	—	4,000 00
Water Resources Commission — Powder Mill	—	—	—
Brook Water Shed	7 52	—	7 52
Public Bequest	81 97	1,800 00	1,881 97
Income	915 59	2,300 00	3,215 59
	\$306,368 27	\$692,090 99	\$998,459 26
Agency Funds:			
Group Insurance Commission Trust	46,223 20	111,579 80	157,803 00
Abandoned Property	89,882 15	—	89,882 15
Attorney General Trust	2,445 00	—	2,445 00
Meals Tax	524,330 95	—	524,330 95
Corporation Tax	2,825,220 35	11,037,235 00	13,862,455 35
Income Tax	1,157,314 56	10,000,000 00	11,157,314 56
Urban Redevelopment Corporation Tax	1,500 00	—	1,500 00
Tax and Assessment	9,327 68	—	9,327 68
Employees' U. S. Savings Bonds	58,579 94	—	58,579 94
Withholding Tax — Federal	2,440,945 38	—	2,440,945 38
Withholding Tax — Commonwealth	304,060 73	—	304,060 73
Educational Television Program	89,767 96	—	89,767 96
	\$7,549,597 90	\$21,148,814 80	\$28,698,412 70
Suspense Funds:			
Bond Redemption	365,100 00	—	365,100 00
Interest Redemption	280,541 00	—	280,541 00
Reserve for Final Contract Payments	128,768 92	—	128,768 92
Escheated Estates	—	435 00	435 00
Prisoners' Unclaimed	2,716 49	90 00	2,806 49
Unclaimed Wage	4,115 49	—	4,115 49
Unpaid Check	509,575 39	—	509,575 39
State Board of Retirement — Funds withheld as Security	7,066 29	—	7,066 29
Deceased or Discharged Patients	4,493 25	—	4,493 25
Unclaimed Court Deposits	720 00	—	720 00
Department of Public Health — Patients' Un- claimed	14,723 68	—	14,723 68
Income Tax Division Clearing	390 18	—	390 18
	\$1,318,210 69	\$525 00	\$1,318,735 69
Insurance Deposit Funds:			
Abington Mutual Fire Insurance Co.	—	364,000 00	364,000 00
Accident & Casualty Insurance Co.	—	180,000 00	180,000 00
Allstate Insurance Co.	—	55,000 00	55,000 00
American Mutual Fire Insurance Co.	—	400,000 00	400,000 00
American Automobile Insurance Co.	—	75,000 00	75,000 00
American Casualty Co. of Reading, Pa.	—	425,000 00	425,000 00
American Employers Insurance Co.	—	520,000 00	520,000 00
American Fidelity & Casualty Co.	—	110,000 00	110,000 00
American Fidelity Co.	—	250,000 00	250,000 00
American Hardware Mutual Insurance Co.	—	100,000 00	100,000 00
American Insurance Co. of Newark, N. J.	—	375,000 00	375,000 00
American Mutual Liability Insurance Co.	—	500,000 00	500,000 00
American Policyholders Insurance Co.	—	400,000 00	400,000 00
Argonaut Insurance Co.	—	70,000 00	70,000 00
Arkwright Mutual Insurance Co.	—	400,000 00	400,000 00
Arrow Mutual Liability Insurance Co.	—	250,000 00	250,000 00
Associated Indemnity Corporation	—	200,000 00	200,000 00
Associated Merchants Mutual Insurance Co.	—	225,000 00	225,000 00
Atlantic Mutual Insurance Co.	—	75,000 00	75,000 00
Barnstable County Mutual Fire Insurance Co.	—	300,000 00	300,000 00
Bay State Insurance Co.	—	400,000 00	400,000 00
Beneficial Fire & Casualty Co.	—	25,000 00	25,000 00

EXPENDABLE PRINCIPAL AND				
TRUST FUND ACCOUNT	Balance			Balance
	July 1,			
	1964	Receipts	Payments	Total
Public Health:				
Alcoholism Directory	\$ 504 00	\$ -	\$ -	\$ 504 00
Charles H. Hood - Child Accident Prevention	80 24	-	80 24	-
Lakeville Hospital:				
Multiple Sclerosis	70 05	-	-	70 05
School Lunch Program	3 225 98	412 44	1 097 41	2 541 01
Massachusetts Hospital School Lunch Program	586 27	1 539 26	1 620 36	505 17
Pondville Hospital Cancer	10 276 71	1 352 33	8 987 27	2 641 77
Rutland Hospital:				
Health	792 16	-	-	792 16
Joseph L. Rome	464 61	100 00	-	564 61
Western Mass. Hospital - Cancer Memorial	1 307 88	220 00	200 22	1 327 66
Sub-total, Public Health Trust	\$ 17 307 90	\$ 3 624 03	\$ 11 985 50	\$ 8 946 43
Public Welfare:				
Child Guardianship Wards	\$ 5 379 62	\$ -	\$ -	\$ 5 379 62
Miscellaneous:				
Boxers	\$ 10 473 67	\$ 1 304 62	\$ 50 00	\$ 11 728 29
Civilian Defense	27 61	-	-	27 61
Civil Defense Agency:				
Cities and Towns	49 126 98	2 251 55	51 251 04	127 49
Advances and Reimbursements for Cities and Towns by F. C. D. A.	60 563 48	279 95	48 804 18	12 039 25
Pauline Fenno	72 01	-	-	72 01
Department of Commerce and Development:				
Community Shelter Plan - Westboro	-	4 200 00	4 200 00	-
Demonstration Study on Business Relocations	4 000 00	-	-	4 000 00
Urban Planning	126 597 40	123 196 00	132 853 85	116 939 55
Establishment of Residential Job Training Centers	-	14 000 00	4 804 00	9 196 00
General Industrial Accident	13 237 28	51 545 00	10 582 31	54 199 97
Patricia L. Heath	-	1 000 00	368 00	632 00
In-Service-Training Program for City and Town Engineering Employees	-	370 00	-	370 00
Land Registration Assurance	440 673 36	8 098 22	-	448 771 58
Massachusetts Historical Commission	-	100 00	-	100 00
Public Bequest - Principal	-	-	-	-
Public Bequest - Income	-	-	-	-
Robinson State Park	518 32	-	175 45	342 87
Re-Publishing Directory of Public Charities	-	9 550 00	9 550 00	-
Spanish War Reimbursement	860 09	318 72	403 00	775 81
Suffolk County Model Defender Project	-	49 798 00	32 078 30	17 719 70
Veterans' Industrial Accident	269 688 36	44 245 55	80 758 22	233 175 69
Vocational Rehabilitation	1 198 66	5 170 00	1 794 13	4 574 53
Water Resources Commission:				
Blackberry River Watershed	8 398 46	14 000 00	18 177 08	4 221 38
Powdermill Brook Watershed	7 52	1 400 00	111 52	1 296 00
Sub-total, Miscellaneous Trust	\$ 985 443 20	\$ 330 827 61	\$ 395 961 08	\$ 920 309 73
Metropolitan District Commission:				
General Parks	\$ 133 331 32	\$ 6 986 83	\$ -	\$ 140 318 15
Edwin U. Curtis Memorial	1 299 79	55 20	-	1 354 99
George R. Nutter	657 45	40 00	-	697 45
Charles River Basin Improvement	8 357 61	280 00	-	8 637 61
Dilboy Field Stadium	8 995 75	2 418 92	-	11 414 67
Metropolitan Parks Land	967 760 12	46 555 90	-	1 014 316 02
Sub-total, M. D. C. Trust	\$ 1 120 402 04	\$ 56 336 85	\$ -	\$ 1 176 738 89
Other Trust Funds (Detail on pages 186 - 188):				
State Employees' Annuities	\$125 678 039 95	\$ 18 214 627 26	\$ 5 759 404 06	\$138 133 263 15
State Employees' Retirement Military Accum.	-	1 114 78	-	1 114 78
Teachers' Annuities	164 104 430 18	21 929 438 61	8 696 962 18	177 336 906 61
Teachers' Retirement Military Accumulation	602 514 42	32 780 36	22 100 23	613 194 55
Unemployment Compensation	170 984 073 29	141 572 832 74	115 090 811 73	197 466 094 30
Federal Insurance Contribution	10 58	278 883 99	278 883 99	10 58
Sub-total, Other Trust Funds	\$461 369 068 42	\$182 029 677 74	\$129 848 162 19	\$513 550 583 97
TOTAL	\$464 053 687 33	\$184 472 391 41	\$132 239 694 98	\$516 286 383 76

a. Includes stock dividend \$40.00.

TRUST FUND ACCOUNT	EXPENDABLE PRINCIPAL AND			
	Balance			Balance
	July 1,	Receipts	Payments	Total
	1965			
Public Health:				
Alcoholism Directory	\$ 504 00	\$ -	\$ -	\$ 504 00
Lakeville Hospital:				
Multiple Sclerosis	70 05	-	-	70 05
School Lunch Program	2 541 01	371 92	1 570 10	1 342 83
Massachusetts Hospital School Lunch Program	505 17	1 939 14	1 417 36	1 026 95
Pondville Hospital Cancer	2 641 77	990 80	907 87	2 724 70
Rutland Hospital:				
Health	792 16	-	-	792 16
Joseph L. Rome	564 61	120 00	-	684 61
Western Mass. Hospital - Cancer Memorial	1 327 66	834 58	-	2 162 24
Sub-total, Public Health Trust	\$ 8 946 43	\$ 4 256 44	\$ 3 895 33	\$ 9 307 54
Public Welfare:				
Child Guardianship Wards	\$ 5 379 62	\$ -	\$ -	\$ 5 379 62
Miscellaneous:				
Boxers	\$ 11 728 29	\$ 2 000 57	\$ -	\$ 13 728 86
Civilian Defense	27 61	-	27 61	-
Civil Defense Agency:				
Cities and Towns	127 49	-	-	127 49
Advances and Reimbursements for Cities and Towns by F.C.D.A.	12 039 25	-	-	12 039 25
Pauline Fenno	72 01	-	7 39	64 62
Department of Commerce and Development:				
Demonstration Study on Business Relocations	4 000 00	-	-	4 000 00
Urban Planning	116 939 55	104 322 67	95 746 72	125 515 50
General Industrial Accident	54 199 97	114 400 00	14 371 09	154 228 88
General Purposes	9 196 00	1 662 00	9 608 00	1 250 00
Patricia L. Heath	632 00	-	221 95	410 05
In-Service-Training Program for City and Town Engineering Employees	370 00	4 995 00	1 633 18	3 731 82
Land Registration Assurance	448 771 58	10 839 91	-	459 611 49
Massachusetts Historical Commission	100 00	-	-	100 00
Public Bequest - Principal	-	-	-	-
Public Bequest - Income	-	-	-	-
Robinson State Park	342 87	-	325 47	17 40
Spanish War Reimbursement	775 81	321 07	-	1 096 88
Suffolk County Model Defender Project	17 719 70	63 739 52	81 399 71	59 51
Veterans' Industrial Accident	233 175 69	20 413 59	58 480 38	195 108 90
Vocational Rehabilitation	4 574 53	1 217 80	5 299 47	492 86
Water Resources Commission:				
Blackberry River Watershed	4 221 38	-	176 67	4 044 71
Powdermill Brook Watershed	1 296 00	-	820 84	475 16
Three Rivers Flood Control Project - Main Street Bridge	-	13 000 00	13 000 00	-
Sub-total, Miscellaneous Trust	\$ 920 309 73	\$ 336 912 13	\$ 281 118 48	\$ 976 103 38
Metropolitan District Commission:				
General Parks	\$ 140 318 15	\$ 5 764 04	\$ 11 25	\$ 146 070 94
Edwin U. Curtis Memorial	1 354 99	55 20	-	1 410 19
George R. Nutter	697 45	40 00	-	737 45
Charles River Basin Improvement	8 637 61	399 56	-	9 037 17
Dilboy Field Stadium	11 414 67	2 302 40	11 25	13 705 82
Metropolitan Parks Land	1 014 316 02	55 496 91	250 000 00	819 812 93
Sub-total, M.D.C. Trust	\$ 1 176 738 89	\$ 64 058 11	\$ 250 022 50	\$ 990 774 50
Other Trust Funds (Detail on pages 198 - 200):				
State Employees' Annuities	\$138 133 263 15	\$ 19 388 584 99 b	\$ 6 754 610 93	\$150 767 237 21
State Employees' Retirement Military Accum.	1 114 78	3 242 38	2 880 48	1 476 68
Teachers' Annuities	177 336 906 61	24 211 323 03 c	9 366 764 20	192 181 465 44
Teachers' Retirement Military Accumulation	613 194 55	31 294 26	36 391 93	608 096 88
Unemployment Compensation	197 466 094 30	147 281 754 38	99 648 788 84	245 099 059 84
Federal Insurance Contribution	10 58	294 241 86	294 241 86	10 58
Sub-total, Other Trust Funds	\$513 550 583 97	\$191 210 440 90	\$116 103 678 24	\$588 657 346 63
TOTAL	\$516 286 383 76	\$193 597 099 53	\$118 508 681 28	\$591 374 802 01

a. Includes stock dividend \$40.00

b. Includes stock dividend \$500.00

c. Includes stock dividend \$250.00

TOTAL BALANCES, CASH AND INVESTMENTS IN THE FUNDS

FUND	CASH	INVESTMENTS	TOTAL
Public Health Trust Funds:			
Drug Addiction Rehabilitation Board	\$2,000 00	—	\$2,000 00
Lakeville State Sanatorium — School Lunch Program	201 22	—	201 22
Massachusetts Hospital School	35,300 00	—	35,300 00
Massachusetts Hospital School — School Lunch Program	594 09	—	594 09
Pondville Hospital Cancer	4,496 61	—	4,496 61
Rutland State Sanatorium	792 16	—	792 16
Joseph L. Rome	808 61	—	808 61
Westfield State Hospital — Cancer Memorial Fund	764 88	\$1,000 00	1,764 88
Lakeville State Sanatorium — Multiple Sclerosis Trust	70 05	—	70 05
Alcoholism Directory Fund	504 00	—	504 00
	\$45,531 62	\$1,000 00	\$46,531 62
Public Welfare Trust Funds:			
Child Guardianship Wards	5,389 62	—	5,389 62
Miscellaneous Trust Funds:			
Boxers' Fund	841 15	14,667 34	15,508 49
Civil Defense Agency — Cities and Towns	128 19	—	128 19
Civil Defense Agency — Advances and Reimbursements	181 05	—	181 05
Department of Commerce — Urban Planning	107,199 17	—	107,199 17
Unemployment Compensation Contingent	8,358 81	46,439 58	54,798 39
General Industrial Accident	139,479 33	—	139,479 33
Land Registration Assurance	41,933 68	225,000 00	266,933 68
Spanish-American War Reimbursement	418 50	7,500 00	7,918 50
Income	1,434 36	—	1,434 36
Veterans' Industrial Accident	39,210 61	185,469 45	224,680 06
Vocational Rehabilitation	16,729 46	—	16,729 46
Pauline Fenno	64 62	—	64 62
Metropolitan Area Planning Council	9,446 00	—	9,446 00
Water Resources Commission — Blackberry River Water Shed	4,044 71	—	4,044 71
Boston Redevelopment Authority	4,000 00	—	4,000 00
Water Resources Commission — Powder Mill Brook Water Shed	370 70	—	370 70
Fiscal Affairs Division — In-Service Training Program	14,906 82	—	14,906 82
Service Corps Commission	1,399 35	—	1,399 35
Suffolk County Model Defenders Project	3,013 78	—	3,013 78
Patricia L. Heath Trust	311 05	—	311 05
Massachusetts Historical Commission	210 00	—	210 00
Sears Roebuck Foundation Trust	3,400 00	—	3,400 00
Public Bequest	81 97	1,800 00	1,881 97
Income	441 64	3,300 00	3,741 64
	\$397,604 95	\$484,176 37	\$881,781 32
Agency Funds:			
Group Insurance Commission Trust	—	128,264 09	128,264 09
Abandoned Property	75,463 47	—	75,463 47
Attorney General Trust	19,105 79	—	19,105 79
Cigarette Tax	14,291,604 20	—	14,291,604 20
Urban Redevelopment Corporation Tax	137,360 38	—	137,360 38
Tax and Assessment	15,196 16	—	15,196 16
Employees' U. S. Savings Bonds	76,216 90	—	76,216 90
Withholding Tax — Federal	942,734 61	—	942,734 61
Withholding Tax — Commonwealth	112,528 87	—	112,528 87
Educational Television Program	177,333 63	—	177,333 63
Federal Recreation Permits	63 00	—	63 00
	\$15,847,607 01	\$128,264 09	\$15,975,871 10
Other Deposit Funds:			
Contractor's Securities	—	21,810 90	21,810 90
Inheritance Tax Deposits	1,600 00	66,000 00	67,600 00
Milk Control Securities	—	326,600 00	326,600 00
Motor Bus License Deposits	—	330,000 00	330,000 00
Motor Vehicle Liability Trust Deposits	—	200,000 00	200,000 00
State Depositories Securities	—	400,000 00	400,000 00
Foreign Bankers Securities	—	46,550 00	46,550 00
Lakeville State Sanatorium — Water Supply Deposit	132 00	—	132 00
Workmen's Compensation	—	4,007,000 00	4,007,000 00
Cigarette Excise Tax Deposits	—	383,000 00	383,000 00
Gasoline Excise	—	51,500 00	51,500 00
Security R E Sale of Checks and Money Orders	—	25,000 00	25,000 00
Department of Public Works Deposits	11,973 56	—	11,973 56
	\$13,705 56	\$5,857,460 90	\$5,871,166 46

TRUST FUND ACCOUNT	EXPENDABLE PRINCIPAL AND			
	Balance			Balance
	July 1,			Total
	1967	Receipts	Payments	
Public Welfare:				
Child Guardianship Wards	\$ 5 389 62	\$ -	\$ -	\$ 5 389 62
Sawyer Marcella Street Home Fund	-	1 558 86	-	1 558 86
Spaulding-Porter Charitable Fund	-	32 872 50	1 948 62	30 923 88
Sub-total, Public Welfare	\$ 5 389 62	\$ 34 431 36	\$ 1 948 62	\$ 37 872 36
Miscellaneous:				
Armory Commission - Air Base Replacement	\$ -	\$ 200 000 00	\$ 51 100 00	\$ 148 900 00
Boxers	15 508 49	1 174 20	50 00	16 632 69
Civil Defense Agency:				
Advances and Reimbursements for Cities and Towns by F. C. D. A.	181 05	450 00	591 80	39 25
Cities and Towns	128 19	-	70	127 49
Pauline Fenno	64 62	-	64 62	-
Department of Agriculture:				
Cranberry Industry Survey	-	1 000 00	943 44	56 56
Department of Commerce and Development:				
Demonstration Study on Business Relocation	4 000 00	-	-	4 000 00
Urban Planning	107 199 17	163 417 00	83 190 00	187 426 17
Department of Public Works Contracts	5 189 00	-	-	5 189 00
General Industrial Accident	139 479 33	6 950 00	11 232 08	135 197 25
General Purposes	1 399 35	500 00	749 35	1 150 00
Patricia L. Heath	311 05	-	-	311 05
Housing Study Project	9 446 00	15 000 00	9 267 97	15 178 03
In-Service-Training Program for City and Town Engineering Employees	14 906 82	9 800 00	13 521 94	11 184 88
Land Registration Assurance	266 933 68	4 972 91	-	271 906 59
Massachusetts Historical Commission	210 00	30 00	-	240 00
Metropolitan Area Planning Council - Urban Planning	-	37 738 74	27 010 56	10 728 18
Public Bequest - Principal	-	-	-	-
Public Bequest - Income	-	-	-	-
Publishing Pamphlet - If You Are Arrested	-	5 995 00	5 995 00	-
Sears Roebuck Foundation	3 400 00	-	3 200 00	200 00
Spanish War Reimbursement	1 434 36	342 19	-	1 776 55
Suffolk County Model Defender Project	3 013 78	40 600 00	40 565 05	3 048 73
Unemployment Compensation Contingent	54 798 39	92 212 19	71 734 12	75 276 46
Veterans' Industrial Accident	224 680 06	99 461 67	54 523 05	269 618 68
Vocational Rehabilitation	16 729 46	64 085 44	13 627 07	67 187 83
Water Resources Commission (Natural Resources):				
Blackberry River Watershed	4 044 71	-	-	4 044 71
Powdermill Brook Watershed	370 70	-	-	370 70
Sub-total, Miscellaneous	\$ 873 428 21	\$ 743 729 34	\$ 387 366 75	\$ 1 229 790 80
Metropolitan District Commission:				
Charles River Basin Improvement	\$ 9 352 17	\$ 927 51	\$ -	\$ 10 279 68
Edwin U. Curtis Memorial	1 528 83	112 13	-	1 640 96
Dilboy Field Stadium	14 570 67	1 202 88	-	15 773 55
General Parks	152 893 42	7 166 84	-	160 060 26
Metropolitan Parks Land	813 983 80	93 654 51	64 000 00	843 638 31
George R. Nutter	777 45	40 00	-	817 45
Sub-total, M. D. C.	\$ 993 106 34	\$ 103 103 87	\$ 64 000 00	\$ 1 032 210 21
Other Trust Funds (Detail on pages 200 - 202)				
Federal Insurance Contributions	\$ 10 58	\$ 429 580 39	\$ 429 580 39	\$ 10 58
State Employees' Annuities	165 549 186 34	24 875 920 07 a	7 385 644 76	183 039 461 65
State Employees' Retirement Military Accum.	558 56	262 94	558 56	262 94
Teachers' Annuities	208 403 956 48	29 755 899 06 b	10 805 635 40	227 354 220 14
Teachers' Retirement Military Accumulation	602 067 32	32 207 23	26 400 30	607 874 25
Unemployment Compensation	300 208 239 02	134 004 807 05	93 088 068 35	341 124 977 72
Sub-total, Other Trust Funds	\$674 764 018 30	\$189 098 676 74	\$111 735 887 76	\$752 126 807 28
TOTAL	\$677 620 329 52	\$192 850 011 92	\$115 007 500 43	\$755 462 841 01

a. Includes stock dividend \$13,750.00

b. Includes stock dividend \$18,750.00

TRUST FUND ACCOUNT	EXPENDABLE PRINCIPAL AND			
	Balance			Balance
	July 1,			
	1968	Receipts	Payments	Total
Miscellaneous (Continued):				
In-Service-Training Program for City and Town Engineering Employees	\$ 11 184 88	\$ 11 775 00	\$ 10 788 24	\$ 12 171 64
Land Registration Assurance	271 906 59	12 584 10	500 00	283 990 69
Massachusetts Historical Commission	240 00	26 00	-	266 00
Metropolitan Area Planning Council - Urban Planning	10 728 18	1 167 00	11 892 07	3 11
Sears Roebuck Foundation	200 00	-	180 20	19 80
Suffolk County Model Defender Project	3 048 73	980 17	4 028 90	-
Unemployment Compensation Contingent	75 276 46	72 345 66	86 450 03	61 172 09
Veterans' Industrial Accident	269 618 68	87 372 00	85 774 96	271 215 72
Vocational Rehabilitation	67 187 83	24 608 28	46 426 32	45 369 79
War Veterans' Reimbursement Fund	1 776 55	626 16	104 63	2 298 08
Water Resources Commission (Natural Resources):				
Blackberry River Watershed	4 044 71	-	-	4 044 71
Powdermill Brook Watershed	370 70	-	-	370 70
Sub-total, Miscellaneous	\$ 1 066 635 63	\$ 4 139 420 55	\$ 430 378 13	\$ 4 775 678 05
Metropolitan District Commission:				
Charles River Basin Improvement	\$ 10 279 68	\$ 263 24 cr	\$ -	\$ 10 016 44
Edwin U. Curtis Memorial	1 640 96	86 25	-	1 727 21
Dilboy Field Stadium	15 773 55	1 369 25	-	17 142 80
General Parks	160 060 26	7 493 32	-	167 553 58
Metropolitan Parks Land	843 638 31	119 136 35	-	962 774 66
George R. Nutter	817 45	40 00	-	857 45
Sub-total, M. D. C.	\$ 1 032 210 21	\$ 127 861 93	\$ -	\$ 1 160 072 14
Other Trust Funds: (Detail on pages 194 - 196)				
Federal Insurance Contributions	\$ 10 58	\$ 137 784 47	\$ 137 732 98	\$ 62 07
State Employees' Annuities	183 039 461 65	35 753 381 89	8 983 617 45	209 809 226 09
State Employees' Retirement Military Accum.	262 94	848 73	1 111 67	-
Teachers' Annuities	227 354 220 14	34 698 334 66	12 299 340 45	249 753 214 35
Teachers' Retirement Military Accumulation	607 874 25	32 717 34	19 942 79	620 648 80
Unemployment Compensation	341 124 977 72	137 156 151 43	93 442 265 80	384 838 863 35
Sub-total, Other Trust Funds	\$752 126 807 28	\$207 779 218 52	\$114 884 011 14	\$845 022 014 66
TOTAL	\$755 462 841 01	\$215 546 740 69	\$118 594 835 05	\$852 414 746 65

* Deficit

cr Credit

a. Includes Stock Dividend of \$3.70

b. Includes Stock Dividend of \$23.30

TOTAL BALANCES, CASH AND INVESTMENTS IN THE FUNDS

FUND	CASH	INVESTMENTS	TOTAL
Dept. of Natural Resources:			
Biological Studies	\$1,360 58	—	\$1,360 58
Biological Investigation	13,381 33	—	13,381 33
	\$14,741 91	—	\$14,741 91
Miscellaneous Trust Funds:			
Air Base Replacement	2,025,235 72	—	2,025,235 72
Boxers' Fund	1,974 46	\$19,467 34	21,441 80
Civil Defense Agency — Advances and Reimbursements	14,495 00	—	14,495 00
Pine Tree Brook Watershed — Milton	31,102 33	—	31,102 33
Unemployment Compensation Contingent	26,634 48	59,881 22	86,515 70
General Industrial Accident	110,898 95	—	110,898 95
Land Registration Assurance	30,298 16	263,033 51	293,331 67
War Veterans' Reimbursement	174 74	13,600 00	13,774 74
Income	2,910 96	—	2,910 96
Veterans' Industrial Accident	100,644 59	180,000 00	280,644 59
Vocational Rehabilitation	18,919 03	—	18,919 03
Metropolitan Area Planning Council	5,835 97	—	5,835 97
Water Resources Commission — Blackberry River Water Shed	2,526 72	—	2,526 72
Boston Redevelopment Authority	821 99	—	821 99
Water Resources Commission — Power Mill Brook Water Shed	315 16	—	315 16
Fiscal Affairs — In-Service Training	14,566 55	—	14,566 55
Metropolitan Area Planning Council — Urban Planning	2,482 50	—	2,482 50
Div. of State Police — Data Handling	12,000 00	—	12,000 00
Massachusetts Defenders Committee	16 11	—	16 11
Massachusetts Historical Commission	266 00	—	266 00
Sears Roebuck Foundation Trust	19 80	—	19 80
Quinsigamond Community College	1,430 03	—	1,430 03
Crime-Scene Search Training	6,000 00	—	6,000 00
	\$2,409,569 25	\$535,982 07	\$2,945,551 32
Agency Funds:			
Group Insurance Commission Trust	24,141 01	567,876 79	592,017 80
Abandoned Property	63,811 20	—	63,811 20
Attorney General Trust	219 30	—	219 30
Cigarette Tax	10,437,675 38	—	10,437,675 38
Urban Redevelopment Corporation Tax	26,716 50	—	26,716 50
Tax and Assessment	39,862 77	—	39,862 77
Employees' U. S. Savings Bonds	88,898 05	—	88,898 05
Withholding Tax — Federal	5,641,605 24	—	5,641,605 24
Withholding Tax — Commonwealth	1,090,496 77	—	1,090,496 77
State Boxing Commission	292 13	—	292 13
Educational Television Program	519,084 66	—	519,084 66
	\$17,932,803 01	\$567,876 79	\$18,500,679 80
Other Deposit Funds:			
Contractor's Securities	—	20,756 33	20,756 33
Inheritance Tax Deposits	1,200 00	57,000 00	58,200 00
Milk Control Securities	162 50	327,800 00	327,962 50
Motor Bus License Deposits	—	210,000 00	210,000 00
Motor Vehicle Liability Trust Deposits	157 50	211,000 00	211,157 50
State Depositories Securities	—	2,000 00	2,000 00
Foreign Bankers Securities	—	46,550 00	46,550 00
Lakeville State Sanatorium — Water Supply Deposit	159 50	—	159 50
Workmen's Compensation	—	3,606,000 00	3,606,000 00
Cigarette Excise Tax Deposits	—	35,000 00	35,000 00
Gasoline Excise	—	51,500 00	51,500 00
Security R E Sale of Checks and Money Orders	—	25,000 00	25,000 00
Department of Public Works Deposits	11,973 56	—	11,973 56
	\$13,653 06	\$4,592,606 33	\$4,606,259 39
Suspense Funds:			
Bond Redemption	543,100 00	—	543,100 00
Interest Redemption	528,868 25	—	528,868 25
Reserve for Final Contract Payments	67,049 90	—	67,049 90
Escheated Estates	—	435 00	435 00
Prisoners' Unclaimed Funds	4,304 30	84 75	4,389 05
Unclaimed Wage	1,361 67	—	1,361 67
Unpaid Check	1,553,783 07	—	1,553,783 07
State Board of Retirement — Funds Withheld as Security	7,066 29	—	7,066 29
Patients' Unclaimed Funds	26,862 54	—	26,862 54
Unclaimed Court Deposits	720 00	—	720 00
Unclaimed Dividends	470 34	—	470 34
Check Clearing	12,149 76	—	12,149 76
Department of Public Health — Patients' Unclaimed Funds	12,851 23	—	12,851 23

TOTAL BALANCES, CASH AND INVESTMENTS IN THE FUNDS

FUND	CASH	INVESTMENTS	TOTAL
Miscellaneous Trust Funds (Continued):			
Air Base Replacement	311,423.21	—	311,423.21
Boxers' Fund	1,832.37	22,467.34	24,299.71
Civil Defense Agency-Advances and Reimbursements	8,486.73	—	8,486.73
Bradley Brook Water Shed	27,793.65	—	27,793.65
Unemployment Compensation Contingent Fund	13,328.86	79,270.93	92,599.79
General Industrial Accident	120,968.55	—	120,968.55
Land Registration Assurance	3,405.52	298,986.66	302,392.18
Historical Commission Trust	1,107.00	—	1,107.00
War Veterans' Reimbursement	174.74	13,600.00	13,774.74
Income	3,428.99	—	3,428.99
Veterans' Industrial Accident	272,675.58	180,000.00	452,675.58
Vocational Rehabilitation	27,067.04	—	27,067.04
Water Resources Commission-Blackberry River	—	—	—
Water Shed	1,679.65	—	1,679.65
Boston Redevelopment Authority	821.99	—	821.99
Water Resources Commission-Power Mill Brook	—	—	—
Water Shed	315.16	—	315.16
Fiscal Affairs-In-Service Training	11,452.31	—	11,452.31
Metropolitan Area Planning Council-Urban Planning	.41	—	.41
Data Handling and Communications Technical Assistance	12,000.00	—	12,000.00
Massachusetts Defenders Committee	16.11	—	16.11
Massachusetts Historical Commission	266.00	—	266.00
Sears Roebuck Foundation Trust	19.80	—	19.80
Crime-Scene Search Training	16,771.44	—	16,771.44
	\$2,438,354.61	\$616,764.80	\$3,055,119.41
Agency Funds:			
Group Insurance Commission	6,859.14	585,673.21	592,532.35
Abandoned Property	121,854.34	—	121,854.34
Attorney General Trust	219.30	—	219.30
Cigarette Tax	8,049,589.57	—	8,049,589.57
Urban Development Corporation Tax	4,214,350.59	—	4,214,350.59
Tax and Assessment	14,153.05	—	14,153.05
Employees' U. S. Savings Bonds	156,950.00	—	156,950.00
Withholding Tax-Federal	2,893,719.07	—	2,893,719.07
Withholding Tax-Commonwealth	676,534.06	—	676,534.06
Educational Television Program	173,514.09	—	173,514.09
	\$16,307,743.21	\$585,673.21	\$16,893,416.42
Other Deposit Funds:			
Contractor's Securities	—	16,346.14	16,346.14
Inheritance Tax Deposits	1,200.00	78,000.00	79,200.00
Milk Control Securities	—	61,300.00	61,300.00
Motor Bus License Deposits	—	210,000.00	210,000.00
Motor Vehicle Liability Trust Deposits	—	215,247.09	215,247.09
State Depositories Securities	—	2,000.00	2,000.00
Foreign Bankers Securities	—	46,550.00	46,550.00
Lakeville State Sanatorium-Water Supply Deposit	159.50	—	159.50
Workmen's Compensation	—	4,204,000.00	4,204,000.00
Cigarette Excise Tax Deposit	—	35,000.00	35,000.00
Gasoline Excise Deposit	—	51,500.00	51,500.00
Security RE Sale of Checks and Money Orders	—	25,000.00	25,000.00
Department of Public Works Deposit	12,873.56	—	12,873.56
Collection Agency Bond Deposit	5,000.00	—	5,000.00
	\$19,233.06	\$4,944,943.23	\$4,964,176.29
Suspense Funds:			
Bond Redemption	436,100.00	—	436,100.00
Interest Redemption	570,499.25	—	570,499.25
Reserve for Final Contract Payments	115,703.40	—	115,703.40
Escheated Estates	—	435.00	435.00
Prisoners' Unclaimed Funds	3,546.64	84.75	3,631.39
Unclaimed Wage	6,574.12	—	6,574.12
Unpaid Check	3,246,244.77	—	3,246,244.77
State Board of Retirement - Funds Withheld as Security	7,066.29	—	7,066.29
Patients' Unclaimed Funds	40,805.71	—	40,805.71
Unclaimed Court Deposits	720.00	—	720.00
Check Clearing	655.50	—	655.50
Dept. of Public Health - Patients' Unclaimed Funds	12,928.59	—	12,928.59
Soldiers' Home in Chelsea - Patients' Unclaimed Funds	15,876.59	—	15,876.59
Eminent Domain - Unclaimed Checks	181.63	20,758.80	20,940.43
Soldiers' Home in Holyoke - Patients Unclaimed Funds	7,622.57	—	7,622.57
	\$4,464,995.40	\$21,278.55	\$4,486,273.95
Insurance Deposit Funds:			
A. M. Life Insurance Co.	—	750,000.00	750,000.00
Abington Mutual Fire Insurance Co.	—	380,000.00	380,000.00

Total Balances, Cash and Investments in the Funds

FUND	CASH	INVESTMENTS	TOTAL
Expendable Trust Funds (Continued):			
Miscellaneous Trust Funds (Continued):			
Biological Studies-Sales Power Station	88,125.13		88,125.13
Biological Investigation of Marine Life	39,162.37		39,162.37
Air Base Replacement Fund	55,337.56		55,337.56
Boxers' Fund	2,346.04	24,467.34	26,813.38
Bradley Brook Watershed Proj.	42.27		42.27
Unemployment Compensation Contingent Fund	2,398.91	72,248.66	74,647.57
General Industrial Accident Fund	106,889.65		
Land Registration Assurance Fund	634.47	307,513.34	308,147.81
Mass. Historical Commission Trust	877.00		877.00
War Veterans' Reimbursement Fund	4,167.92		4,167.92
Veterans' Industrial Accident Fund	243,931.02	300,000.00	543,931.02
Vocational Rehabilitation Trust Fund	19,511.51		19,511.51
Blackberry River Watershed	1,679.65		1,679.65
Demonstration Study on Business Relocations	821.99		821.99
Powdermill Brook Watershed	315.16		315.16
John T. Berry Rehabilitation Center	10,718.00		10,718.00
Data Handling and Communications Tech. Asst.	389.50		389.50
Patricia L. Heath Trust Fund	6.36		6.36
Organized Crime Tech. Asst. Center	4,184.56		4,184.56
Drug Training Manual & Tech. Asst.	41,705.00		41,705.00
Mass. Historical Commission	266.00		266.00
Crime Scene Search Training	40,114.80		40,114.80
	\$5,414,124.71	1,064,618.29	6,478,743.00
Non-Expendable Trust Funds:			
Dept. of Education			
Mercy A. Bailey		1,598.93	1,598.93
R. C. Billings		1,500.00	1,500.00
Annie E. Blake Sch.		10,000.00	10,000.00
Annie L. Cox Sch.		2,500.00	2,500.00
Rebecca R. Joslin Sch.		3,697.67	3,697.67
Albert H. Munsell		9,217.61	9,217.61
Irving Wood		4,793.05	4,793.05
Elizabeth Case Stevens		15,000.00	15,000.00
Alice Smithick Mills		1,000.00	1,000.00
R. C. Billings		1,500.00	1,500.00
Student Aid Trust		500.00	500.00
Susan Marvin Barker Sch.		4,053.54	4,053.54
Walter Parker Bechwith Sch.		5,000.00	5,000.00
Louise O. Twombly Sch.		100.00	100.00
Harriet L. Martin Sch.		2,500.00	2,500.00
Julia S. Noble Rockwood Sch.		5,000.00	5,000.00
Ella M. Whitney Sch.		500.00	500.00
Mary A. Case		30,000.00	30,000.00
Gustavus A. Hinkley Free Sch.		5,000.00	5,000.00
Massachusetts School	512.42	4,999,487.58	5,000,000.00
Millicent Library		100,000.00	100,000.00
Elizabeth R. Stevens		24,873.15	24,873.15
Frank S. Stevens School		25,000.00	25,000.00
Technical Education-Commonwealth Grant	2,243.55	139,756.45	142,000.00
Technical Education-U S Grant		219,000.00	219,000.00
Todd Teachers' College		12,100.00	12,100.00
Dept. of Youth Service			
Industrial School-Fay		1,000.00	1,000.00
Rogers Book		1,000.00	1,000.00
Lyman School-Lyman Trust		27,000.00	27,000.00
Female Wards		15,238.33	15,238.33
Male Wards		14,099.39	14,099.39
Cemetery Trust Funds:			
Darwin Barnard		200.00	200.00
Henry F. Barrows		2,500.00	2,500.00
Benjamin H. Bicknell		200.00	200.00
Franklin N. Blake		400.00	400.00
Abbie Bodwell		330.00	330.00
Phoebe R. Clifford		200.00	200.00
Mary L. Crowell		3,000.00	3,000.00
Ella C. Davis		200.00	200.00
Sarah Draper		400.00	400.00
Austin B. Fletcher		25,000.00	25,000.00
Julius A. George		2,000.00	2,000.00
Tamar A. Goldthwaite		3,800.00	3,800.00
Rose Gordon		375.00	375.00
Edward R. Lyman		250.00	250.00
Philip McBryan		1,000.00	1,000.00
Miles R. Moffat		400.00	400.00
Mary Murphy		200.00	200.00
New Braintree		5,000.00	5,000.00
Elizabeth H. Page		200.00	200.00
David Parham		200.00	200.00
Bessie Porter		250.00	250.00

Total Balances, Cash and Investments in the Funds

FUND	CASH	INVESTMENTS	TOTAL
Airport Planning	33,353.74	—	33,353.74
Rutland Heights Health Rehab. Center	9,213.54	—	9,213.54
Comm. on Law Enforcement & Adm. of Criminal Justice	1,620.57	—	1,620.57
Community Based Follow Up of Norfolk Fellowship	6,265.00	—	6,265.00
Family Support Proj.	10,180.50	—	10,180.50
Work Release-LEAA # 70-51	6,980.47	—	6,980.47
Educ. Prog. for Institutions-Elma Lewis School	11,000.00	—	11,000.00
Educ. Prog. for Institutions-Student Tutor LEAA	44,600.00	—	44,600.00
Analysis of Correctional & Parole Infor. Needs	100.00	—	100.00
Community Based Correctional Services	79,096.93	—	79,096.93
Voc. Rehab. MCI Concord	25,241.06	—	25,241.06
In-service Training	17,677.02	—	17,677.02
Div. of Employ. Security-TMRP Relocation Asst. Prog.	1,578.65	—	1,578.65
Win Public Service Employment	30,746.72	—	30,746.72
Public Safety-Research & Dev.	17,988.78	—	17,988.78
Forensic Science Imp. Prog.	104,719.00	—	104,719.00
State Police Reorganization Crusier LEAA	236.00	—	236.00
State Police Reorganization LEAA	55,158.84	—	55,158.84
Child Guardianship Wards Fund	944.38	6,389.62	7,334.00
Sawyer Marcella Street Home Fund	2,113.55	—	2,113.55
Spaulding Potter Charitable Fund	1,625.98	—	1,625.98
Nat'l League of Cities Trust Fund	1,000.00	—	1,000.00
Anna Lee Fund	286.03	—	286.03
Win Public Service Employment	32,513.94	—	32,513.94
George E. Wye Fund	1,627.44	9,000.00	10,627.44
Sec. of Human Services-Misc. Trust	21,559.41	—	21,559.41
Div. of Water Pollution Control	3.07	—	3.07
Biological Studies-Effect of New Canal etc.	211.56	—	211.56
Biological Studies-Sales Power Station	111,207.50	—	111,207.50
Biological Investigation of Marine Life	44,052.68	—	44,052.68
Air Base Replacement Fund	42,745.55	—	42,745.55
Boxers' Fund	1,083.50	29,467.34	30,550.84
Bradley Brook Watershed Proj.	42.27	—	42.27
Unemployment Compensation Contingent Fund	43,358.36	48,427.02	91,785.38
General Industrial Accident Fund	113,826.91	—	113,826.91
Land Registration Assurance Fund	3,554.94	318,568.98	322,123.92
Win Public Service Employment	840.55	—	840.55
Mass. Historical Commission Trust	384.90	—	384.90
War Veterans' Reimbursement Fund	4,829.51	—	4,829.51
Veterans' Industrial Accident Fund	257,014.10	420,000.00	677,014.10
Voc. Rehab. Trust Fund	16,112.50	—	16,112.50
Blackberry River Watershed	1,679.65	—	1,679.65
Demonstration Study of Business Relocations	821.99	—	821.99
Powdermill Brook Watershed	315.16	—	315.16
John T. Berry Rehab. Center	72.15	—	72.15
Patricia L. Heath Trust	6.36	—	6.36
Drug Training Manual & Tech. Asst.	12,189.88	—	12,189.88
Mass. Historical Commission	293.60	—	293.60
Crime Scene Search Training	161.98	—	161.98
	\$6,600,839.48	\$1,234,113.04	\$7,834,972.52
Non-Expendable Trust Funds:			
Mercy A. Bailey	—	1,598.93	1,598.93
R. C. Billings	—	1,500.00	1,500.00
Annie E. Blake Sch.	—	10,000.00	10,000.00
Annie L. Cox	—	2,500.00	2,500.00
Rebecca R. Joslin Sch.	—	3,723.56	3,723.56
Albert H. Munsell	—	9,217.61	9,217.61
Irving Wood	—	4,793.05	4,793.05
Elizabeth Case Stevens	—	15,000.00	15,000.00
Alice Smithwick Mills	—	1,000.00	1,000.00
R. C. Billings-Framingham	—	1,500.00	1,500.00
Student Aid Trust	—	500.00	500.00
Susan Marvin Barker Sch.	—	4,053.54	4,053.54
Walter Parker Beckwith Sch.	—	5,000.00	5,000.00
Louise O. Twombly Sch.	—	100.00	100.00
Harriet L. Martin Sch.	—	2,500.00	2,500.00
Julia S. Noble Rockwood Sch.	—	5,000.00	5,000.00
Ella M. Whitney Sch.	—	500.00	500.00
Mary A. Case	—	30,000.00	30,000.00
Gustavus A. Hinckley Free Sch.	—	5,000.00	5,000.00
Massachusetts School	1,133.74	4,998,866.26	5,000,000.00
Millicent Library	—	100,000.00	100,000.00
Elizabeth R. Stevens	—	24,873.15	24,873.15
Frank S. Stevens	—	25,000.00	25,000.00
Technical Education-Commonwealth Grant	1,319.24	140,680.76	142,000.00
Technical Education-U. S. Grant	—	219,000.00	219,000.00
Todd Teachers' College	—	12,100.00	12,100.00
Industrial School-Fay	—	1,000.00	1,000.00
Rogers Book	—	1,000.00	1,000.00
Lyman School-Lyman Trust	—	27,000.00	27,000.00
Female Wards	—	15,238.33	15,238.33
Male Wards	534.15	14,099.39	14,633.54
Darwin Barnard	—	200.00	200.00
Henry F. Barrows	—	2,500.00	2,500.00
Benjamin H. Bicknell	—	200.00	200.00
Franklin N. Blake	—	400.00	400.00

Total Balances, Cash and Investments in the Funds

FUND	CASH	INVESTMENTS	TOTAL
Co-op Voc. Educ. Custodial Services	—	—	—
Win Adult Basic	57,871.22	—	57,871.22
Exec. Office of Transportation & Construction	—	—	—
Airport Planning	12,149.29	—	12,149.29
Occupational Curric. Proj. for Handicapped	23,680.00	—	23,680.00
Comm. on Law Enforcement & Adm. of Criminal Justice	1,365.57	—	1,365.57
Family Support Proj.	3,717.71	—	3,717.71
Work Release - LEAA #70-51	—	—	—
Educ. Prog. for Institutions - Elma Lewis School	—	—	—
Educ. Prog. for Institutions - Student Tutor LEAA	—	—	—
Analysis of Correctional & Parole Infor. Needs	.20	—	.20
Community Based Correctional Services	24,871.68	—	24,871.68
Voc. Rehab. MCI Concord	5,464.61	—	5,464.61
In-service Training	—	—	—
Div. of Employ. Security - TMRP Relocation Asst. Prog.	831.33	—	831.33
Win Public Service Employment	30,746.72	—	30,746.72
Public Safety - Research & Dev.	2,531.84	—	2,531.84
Forensic Science Imp. Prog.	—	—	—
State Police Reorganization LEAA	580.00	—	580.00
Child Guardianship Wards Fund	1,285.64	6,389.62	7,675.26
Sawyer Marcella Street Home Fund	2,234.75	—	2,234.75
Spaulding Potter Charitable Fund	1,625.98	—	1,625.98
Nat'l League of Cities Trust Fund	1,000.00	—	1,000.00
Anna Lee Fund	477.17	—	477.17
Win Public Service Employment	29,142.27	—	29,142.27
George E. Wye Fund	2,356.94	2,000.00	4,356.94
Sec. of Human Services - Misl. Trust	12.00	—	12.00
Day Care Services - Misl. Trust Funds	10,302.25	—	10,302.25
Div. of Water Pollution Control	3.07	—	3.07
Biological Studies - Effect of New Canal etc.	211.56	—	211.56
Biological Studies - Sales Power Station	143,232.13	—	143,232.13
Biological Investigation of Marine Life	62,829.70	—	62,829.70
Air Base Replacement Fund	40,117.55	—	40,117.55
Boxers' Fund	4,925.22	29,467.34	34,392.56
Bradley Brook Watershed Proj.	42.27	—	42.27
Unemployment Compensation Contingent Fund	48,327.48	65,341.27	113,668.75
General Industrial Accident Fund	309,072.93	580,000.00	889,072.93
Land Registration Assurance Fund	2,775.20	325,763.20	328,538.40
Win Public Service Employment	840.55	—	840.55
War Veterans' Reimbursement Fund	5,491.32	—	5,491.32
Veterans' Industrial Accident Fund	—	—	—
Voc. Rehab Trust Fund	19,423.78	—	19,423.78
Blackberry River Watershed	1,679.65	—	1,679.65
Demonstration Study of Business Relocations	821.99	—	821.99
Powdermill Brook Watershed	315.16	—	315.16
Patricia L. Heath Trust	6.36	—	6.36
Drug Training Manual & Tech Asst.	2,457.89	—	2,457.89
Mass. Historical Commission	293.60	—	293.60
Crime Scene Search Training	—	—	—
	7,646,714.66	1,430,148.45	9,076,863.11
Non-Expendable Trust Funds:			
Mercy A. Bailey	—	1,598.93	1,598.93
R.C. Billings	—	1,500.00	1,500.00
Annie E. Blake Sch	—	10,000.00	10,000.00
Annie L. Cox	—	2,500.00	2,500.00
Rebecca R. Joslin Sch	—	3,750.31	3,750.31
Albert H. Munsell	—	9,217.61	9,217.61
Irving Wood	—	4,793.05	4,793.05
Elizabeth Case Stevens	—	15,000.00	15,000.00
Alice Smithwick Mills	—	1,000.00	1,000.00
R.C. Billings - Framingham	—	1,500.00	1,500.00
Student Aid Trust	—	500.00	500.00
Susan Marvin Barker Sch	—	4,053.54	4,053.54
Walter Parker Beckwith Sch	—	5,000.00	5,000.00
Louise O. Twombly Sch	—	100.00	100.00
Harriet L. Martin Sch	—	2,500.00	2,500.00
Julia S. Noble Rockwood Sch	—	5,000.00	5,000.00
Ella M. Whitney Sch	—	500.00	500.00
Mary A. Case	—	30,000.00	30,000.00
Gustavus A. Hinckley Free Sch	—	5,000.00	5,000.00
Massachusetts School	353,699.52	4,646,300.48	5,000,000.00
Millicent Library	—	100,000.00	100,000.00
Elizabeth R. Stevens	—	24,873.15	24,873.15
Frank S. Stevens	—	25,000.00	25,000.00
Technical Education - Commonwealth Grant	237.96	141,762.04	142,000.00
Technical Education - U.S. Grant	—	219,000.00	219,000.00
Todd Teachers' College	—	12,100.00	12,100.00
Industrial School - Fay	—	1,000.00	1,000.00
Rogers Brook	—	1,000.00	1,000.00
Lyman School - Lyman Trust	—	27,000.00	27,000.00
Female Wards	—	15,238.33	15,238.33
Male Wards	1,496.11	14,099.39	15,595.50
Darwin Barnard	—	200.00	200.00
Henry F. Barrows	—	2,500.00	2,500.00
Benjamin H. Bicknell	—	200.00	200.00

STATEMENT
TRUST FUNDS

EXPENDABLE PRINCIPAL AND				
TRUST FUND ACCOUNT	Balance			
	July 1,			
	1974	Receipts	Payments	Balance Total
Judiciary:				
Massachusetts Court Management Study	\$ 1 561 10	\$ 115 507 91	\$ 88 122 23	\$ 28 946 78
Rules of Criminal Procedure	8 809 82	40 500 00	37 165 61	12 144 21
Study - Suffolk County Courthouse Facilities	-	21 112 00	-	21 112 00
New Attorney Services	2 228 85	-	2 228 85	-
New Attorney Services - No. 2	15 949 24	-	15 949 24	-
Involvement of Private Bar in Public Defender System	10 012 26	-	10 012 26	-
Social Services Unit	2 151 75	-	2 151 75	-
New Defense Services	21 617 11	-	21 617 11	-
Mass Defenders Committee:				
Patricia L. Heath	6 36	-	-	6 36
Contribution from Harvard Law School	1 500 00	2 600 00	1 445 00	2 655 00
New Defense & Admin. Services Proj.	122 437 52	525 000 00	637 599 76	9 837 76
Legal Services component - TASC-A Program	-	67 581 00	65 142 45	2 438 55
New Defense & Admin. Services Proj.	-	245 340 00	171 897 59	73 442 41
Superior Courts Management & operating study	11 088 20	-	11 088 20	-
Interdisciplinary Judicial Correctional Seminar	1 292 71	-	1 292 71	-
Superior Court Admin. Office Asst. Project	10 41	55 942 00	52 159 57	3 792 84
Superior Court Judicial Education	29 00	-	29 00	-
Superior Court Reg. Adm. Office Asst. Prog.	18 911 40	48 000 00	50 437 23	16 474 17
Land Registration Assurance	328 538 40	11 847 81	-	340 386 21
Mass. Court Education Program	31 928 71	79 500 00	92 551 50	18 877 21
Microfiche Production Storage	22 275 00	-	18 560 90	3 714 10
Mass. Task Force Reports	15 000 00	45 750 00	56 612 05	4 137 95
Supreme Judicial Court - court planning office	-	4 500 00	1 930 54	2 569 46
Supreme Judicial Court - judicial data processing ctr.	-	81 000 00	36 853 61	44 146 39
Commissioner of Probation:				
Court Resource Project:				
Somerville & Springfield	10 222 41	-	10 222 41	-
Middlesex - Essex County	33 100 00	229 601 00	227 678 00	35 023 00
Suffolk County	35 500 00	279 601 00	261 700 00	53 401 00
Probation Service, Assessment & Accreditation of probation officers	18 151 92	-	14 968 61	3 183 31
State Information Systems Planning	13 599 13	5 600 00	19 199 13	-
Springfield Probation Service & Development	21	-	-	21
Program Planning & Management	6 715 27	45 149 00	47 269 98	4 594 29
Nat'l Institute on Crime & Delinquency	4 825 00	-	4 824 50	50
Management Trng. Prog. - Probation Officers	26 059 00	-	26 059 00	-
Diversion of female offenders-Suffolk County	-	40 618 00	23 696 00	16 922 00
Staff development project - 1974	-	20 000 00	8 522 45	11 477 55
Probation State Buy-In Funds	-	31 803 00	31 247 00	556 00
Pre-Analysis of diversion data	-	10 271 70	-	10 271 70
TOTAL, Judiciary	\$ 763 520 78	\$ 2 006 824 42	\$ 2 050 234 24	\$ 720 110 96
Executive:				
Governor's Highway Safety Bureau				
Director's salary	\$ -	\$ 23 710 44	\$ 23 710 44	\$ -
Public Safety Committee - Committee on Law Enforcement - Public Support	1 365 57	-	-	1 365 57
Armory Commission - Air Base Replacement	40 117 55	-	685 00	39 432 55
Committee on Law Enforcement - N. E. Interstate Command Trng.	-	87 439 23	57 339 23	30 100 00
Governor's Conference on Community Program for developmentally disabled	905 13	9 525 00	8 307 60	2 122 53
Community Assistance Group	70 025 51	-	70 025 51	-
Organized crime joint strike force - state matching funds	-	44 444 00	37 070 33	7 373 67
TOTAL, Executive	\$ 112 413 76	\$ 165 118 67	\$ 197 138 11	\$ 80 394 32
Secretary of State:				
Archives Trust Fund	\$ 968 40	\$ -	\$ -	\$ 968 40
Archives Advisory Commission	-	1 000 00	-	1 000 00
Massachusetts Historical Commission - Payments	293 60	-	-	293 60
TOTAL, Secretary of State	\$ 1 262 00	\$ 1 000 00	\$ -	\$ 2 262 00

STATEMENT
TRUST FUNDS

TRUST FUND ACCOUNT	EXPENDABLE PRINCIPAL AND			
	Balance			Balance
	July 1,	Receipts	Payments	Total
	1975			
Judiciary:				
Supreme Judicial Court:				
Massachusetts Court Management Study	\$ 28 947	\$ 4 105	\$ 35 694	\$ -2 643
Rules of Criminal Procedure	12 144	18 867	29 081	1 930
Study - Suffolk County Courthouse Facilities	21 112	7 038	28 149	1
Mass. Court Education Program	18 877	89 700	57 319	51 258
Microfiche Production Storage	3 714	-	3 713	1
Mass. Task Force Reports	4 138	-	4 137	1
Court Planning Office	2 569	88 540	54 747	36 362
Judicial Data Processing Center	44 146	108 534	125 504	27 176
Public Information Office	-	18 000	17 313	687
MHLAC - legal rights education project	-	9 025	5 435	3 590
MHLAC - trust	-	131	-	131
Mass. Defenders Committee:				
New Attorney Services - No. 2	-	23 436	23 436	-
New Defense & Admin. Services Proj.	9 838	-	9 838	-
New Defense & Admin. Services Proj.	73 442	451 882	502 401	22 923
New Defense & Admin. Services Proj. 76C	-	174 600	123 114	51 486
Patricia L. Heath	6	-	6	-
Contribution from Harvard Law School	2 655	1 000	1 415	2 240
Legal Services component - TASC-A Program	2 439	-	2 439	-
Expansion of felony coverage	-	215 400	170 844	44 556
Land Registration Assurance	340 386	6 256	-	346 642
Superior Court Admin. Office Asst. Project	3 793	40 005	37 919	5 879
Superior Court Reg. Admin. Office Asst. Prog.	16 474	47 299	56 902	6 871
Commissioner of Probation:				
Court Resource Project:				
Middlesex - Essex County	35 023	130 000	165 023	-
Suffolk County	53 401	285 000	303 847	34 554
Probation Service, Assessment & Accreditation of probation officers	3 183	-	3 183	-
Springfield Probation Service & Development	1	-	1	-
Program Planning & Management Unit	4 594	49 100	38 557	15 137
Nat'l Institute on Crime & Delinquency	1	-	1	-
Diversion of female offenders - Suffolk County	16 922	105 312	115 935	6 299
Staff development project - 1974	11 477	67 518	43 716	35 279
Probation State Buy-In Funds	556	47 435	31 825	16 166
Pre-Analysis of diversion data	10 272	-	10 272	-
TOTAL, Judiciary	\$ 720 111	\$ 1 988 182	\$ 2 001 768	\$ 706 525
Executive:				
Governor's Highway Safety Bureau				
Director's salary	\$ -	\$ 23 038	\$ 23 038	\$ -
Public Safety Committee - Committee on Law Enforcement - Public Support	1 366	2 000	-	3 366
Armory Commission - Air Base Replacement	39 433	-	6 349	33 084
Committee on Law Enforcement - N. E. Interstate Command Trng.	30 100	-	30 100	-
Governor's Conference on Community Program for developmentally disabled	2 123	-	2 123	-
Organized crime joint strike force - state matching funds	7 373	-	7 340	33
TOTAL, Executive	\$ 80 394	\$ 25 038	\$ 68 950	\$ 36 483
Secretary of State:				
Archives Trust Fund	\$ 968	\$ -	\$ 346	\$ 622
Archives Advisory Commission	1 000	260	180	1 080
Massachusetts Historical Commission	294	-	252	42
TOTAL, Secretary of State	\$ 2 262	\$ 260	\$ 778	\$ 1 744
Auditor:				
CETA - Audits	\$ -	\$ 23 213	\$ -	\$ 23 213
Attorney General:				
Drug training manual & technical assistance	\$ 2 163	\$ -	\$ 2 163	\$ -
Drug intelligence information unit	-	31 030	31 009	21
Organized crime section 75C-147, 1670	-	55 865	43 063	12 802
Organized crime unit	1 077	-	540	537
Organized crime unit - 73C-222	43 353	-	42 421	932

STATEMENT
TRUST FUNDS

TRUST FUND ACCOUNT	EXPENDABLE PRINCIPAL AND			
	Balance	Receipts	Payments	Balance
	July 1,			Total
	1976			
Legislative:				
Growth Policy Commission	\$ -	\$ 5 000	\$ 5 000	\$ -
Judiciary:				
Supreme Judicial Court:				
MHLAC - legal rights education project	\$ 3 590	\$ -	\$ 3 590	\$ -
MHLAC - trust	131	585	59	657
Mass. Defenders Committee:				
Contribution from Harvard Law School	2 240	-	1 230	1 010
Land Registration Assurance	346 642	5 191	-	351 834
City of Boston Municipal Court:				
Legal Services	-	37 500	37 500	-
Commissioner of Probation:				
Probation State Buy-In Funds	16 166	13 392	18 572	10 986
TOTAL, Judiciary	\$ 368 770	\$ 56 668	\$ 60 951	\$ 364 488
Executive:				
Governor's Highway Safety Bureau				
Director's salary	\$ -	\$ 23 884	\$ 23 884	\$ -
Public Safety Committee - Committee on				
Law Enforcement - Public Support	3 366	-	2 000	1 366
Armory Commission - Air Base Replacement	33 084	-	-	33 084
Organized crime joint strike force -				
state matching funds	33	-	-	33
TOTAL, Executive	\$ 36 483	\$ 23 884	\$ 25 884	\$ 34 483
Secretary of State:				
Archives Trust Fund	\$ 622	\$ -	\$ 90	\$ 532
Archives Advisory Commission	1 080	-	-	1 080
Massachusetts Historical Commission	42	206	-	248
TOTAL, Secretary of State	\$ 1 744	\$ 206	\$ 90	\$ 1 860
Auditor:				
CETA - Audits	\$ 23 213	\$ 75 340	\$ 92 972	\$ 5 582
Regional Commission - DPW-Federal Grant Audit	-	2 000	-	2 000
Military Division - Federal Grant Audit	-	100	-	100
Committee on Criminal Justice - LEAA Audit	-	4 099	-	4 099
U. S. Dept. of Interior - Div. of Conservation Servs. - Audit	-	1 377	-	1 377
TOTAL, Auditor	\$ 23 213	\$ 82 916	\$ 92 972	\$ 13 158
Attorney General:				
Comm. - legal & civil rights - developmentally disabled	\$ 1 186	\$ -	\$ 1 161	\$ 25
Water Pollution Control Prog. - enforcement activities	29 878	76 000	61 107	44 771
Air Pollution Control Program - enforcement activities	13 679	40 000	40 419	13 260
TOTAL, Attorney General	\$ 44 743	\$ 116 000	\$ 102 687	\$ 58 056
Executive Office for Administration and Finance:				
Federal Revenue Sharing - State fiscal assistance	\$ -	\$ 52 500 419	\$ 52 500 419	\$ -
Fiscal Affairs - Pre-Retirement counseling	945	-	-	945
Participatory policy making - Growth Policy	-	25 000	23 652	1 348
Total	945	52 525 419	52 524 071	2 293
Department of Corporations and Taxation:				
Otis Trust Fund	-	71 533	71 533	-
TOTAL, Administration and Finance	\$ 945	\$ 52 596 952	\$ 52 595 604	\$ 2 293
Executive Office of Environmental Affairs:				
Air Quality planning grant - via D. P. H.	\$ 858	\$ 70 000	\$ 60 675	\$ 10 128
Litter Olympics	-	1 500	1 500	-
Department of Environmental Management:				
Division of Forests and Parks:				
Maintenance of Standish Monument	-	2 268	2 000	268

(Schedule No. 1)
EXPENDABLE TRUST FUNDS

TRUST FUND ACCOUNT	Balance	Balance June 30, 1978				
	July 1, 1977	Receipts	Payments	Total	Cash	Investments
Judiciary:						
Supreme Judicial Court:						
MHLAC - trust	\$ 657	\$ 265	\$ 40	\$ 882	\$ 882	\$ -
Mass. Defenders Committee:						
Contribution from Harvard Law School	1 010	2 000	2 688	322	322	-
Land Registration Assurance	351 834	5 944	-	357 778	1 278	356 500
City of Boston Municipal Court:						
Legal Services	-	45 000	43 181	1 819	1 819	-
Commissioner of Probation:						
Probation State Buy-In Funds	10 986	-	10 986	-	-	-
Law School of Boston University	-	5 500	650	4 850	4 850	-
TOTAL, Judiciary	\$ 364 488	\$ 58 709	\$ 57 545	\$ 365 652	\$ 9 152	\$ 356 500
Executive:						
Governor's Highway Safety Bureau						
Director's salary	\$ -	\$ 28 183	\$ 28 183	\$ -	\$ -	\$ -
Public Safety Committee - Committee on						
Law Enforcement - Public Support	1 366	-	-	1 366	1 366	-
Armory Commission - Air Base Replacement	33 084	-	-	33 084	33 084	-
Organized crime joint strike force -						
state matching funds	33	-	-	33	33	-
Federal-State Transportation	-	30 000	3 203	26 797	26 797	-
Evaluation of Title IV PSE Projects	-	35 534	28 777	6 757	6 757	-
CETA Training Program, Civil Defense	-	2 137	1 438	699	699	-
TOTAL, Executive	\$ 34 483	\$ 95 854	\$ 61 601	\$ 68 736	\$ 68 736	\$ -
Secretary of State:						
Archives Trust Fund	532	-	20	512	512	-
Archives Advisory Commission	1 080	13 400	11 908	2 572	2 572	-
Massachusetts Historical Commission	248	1 277	595	930	930	-
TOTAL, Secretary of State	\$ 1 860	\$ 14 677	\$ 12 523	\$ 4 014	\$ 4 014	\$ -
Auditor:						
CETA - Audits	\$ 5 582	\$ 12 759	\$ 372	\$ 17 969	\$ 17 969	\$ -
Regional Commission - DPW-Federal Grant Audit	2 000	-	-	2 000	2 000	-
Military Division - Federal Grant Audit	100	-	-	100	100	-
Committee on Criminal Justice - LEAA Audit	4 099	1 201	-	5 300	5 300	-
U.S. Dept. of Interior - Div. of Conservation						
Services - Audit	1 377	73	-	1 450	1 450	-
Dept. Community Affairs, Audit Federal Grants	-	4 600	-	4 600	4 600	-
Community Dev. Block Grant, Brockton Red. Auth.	-	3 463	-	3 463	3 463	-
Dept. Environmental Management, Title IV Rural						
Fire Protection Audits	-	1 410	-	1 410	1 410	-
Met. Dist. Comm., Title X Audits	-	1 000	-	1 000	1 000	-
Dept. Public Health, Title X Audits	-	800	-	800	800	-
Energy Office, Conservation Grant Audit	-	1 700	-	1 700	1 700	-
TOTAL, Auditor	\$ 13 158	\$ 27 006	\$ 372	\$ 39 792	\$ 39 792	\$ -

STATEMENT XXXIV

(Schedule No. 1)

EXPENDABLE TRUST FUNDS

TRUST FUND ACCOUNT	Balance	Balance June 30, 1979				
	July 1,					
	1978	Receipts	Payments	Total	Cash	Investments
Judiciary:						
Supreme Judicial Court:						
MHLAC - Legal Rights Education Project	\$ -	\$ 1 433	\$ 1 433	\$ -	\$ -	\$ -
MHLAC - trust	882	5 761	179	6 464	6 464	-
Mass. Defenders Committee:						
Contribution from Harvard Law School	322	4 500	2 677	2 145	2 145	-
Land Registration Assurance	357 778	6 781	-	364 559	5 459	359 100
City of Boston Municipal Court:						
Legal Services	1 819	75 000	76 780	39	39	-
Commissioner of Probation:						
Probation State Buy-In Funds	-	-	-	-	-	-
Law School of Boston University	4 850	-	4 788	62	62	-
TOTAL, Judiciary	\$ 365 651	\$ 93 475	\$ 85 857	\$ 373 269	\$ 14 169	\$ 359 100
Executive:						
Governor's Highway Safety Bureau						
Director's salary	\$ -	\$ 31 346	\$ 31 346	\$ -	\$ -	\$ -
Public Safety Committee - Committee on						
Law Enforcement - Public Support	1 366	-	-	1 366	1 366	-
Armory Commission - Air Base Replacement	33 084	-	-	33 084	33 084	-
Organized crime joint strike force -						
state matching funds	33	-	-	33	33	-
Federal-State Transportation	26 797	30 000	63 551	-6 754	-6 754	-
Evaluation of Title IV PSE Projects	6 757	8 860	15 072	545	545	-
CETA Training Program, Civil Defense	699	-599	100	-	-	-
TOTAL, Executive	\$ 68 736	\$ 69 607	\$ 110 069	\$ 28 274	\$ 28 274	\$ -
Secretary of State:						
Archives Trust Fund	512	-	-	512	512	\$ -
Archives Advisory Commission	2 572	8 500	10 290	782	782	-
Massachusetts Historical Commission	930	1 589	40	2 479	2 479	-
CETA - Public Records Survey	-	12 682	2 751	9 931	9 931	-
TOTAL, Secretary of State	\$ 4 014	\$ 22 771	\$ 13 081	\$ 13 704	\$ 13 704	\$ -
Auditor:						
CETA - Audits	\$ 17 969	\$ 43 549	\$ 456	\$ 61 062	\$ 61 062	\$ -
Regional Commission - DPW-Federal Grant Audit	2 000	-	-	2 000	2 000	-
Military Division - Federal Grant Audit	100	963	-	1 063	1 063	-
Committee on Criminal Justice - LEAA Audit	5 300	-	-	5 300	5 300	-
U.S. Dept. of Interior - Div. of Conservation						
Services - Audit	1 450	-	-	1 450	1 450	-
Dept. Community Affairs, Audit Federal Grants	4 600	-	-	4 600	4 600	-
Community Dev. Block Grant, Brockton Red. Auth.	3 463	1 200	-	4 663	4 663	-
Dept. Environmental Management, Title IV Rural						
Fire Protection Audits	1 410	-	-	1 410	1 410	-
Met. Dist. Comm, Title X Audits	1 000	-	-	1 000	1 000	-
Dept. Public Health, Title X Audits	800	-	-	800	800	-
Energy Office, Conservation Grant Audit	1 700	-	-	1 700	1 700	-
Dept. Public Welfare - Disaster Assistance Audits	-	12 936	-	12 936	12 936	-
Framingham Red.Auth/Urban Renewal Program Audit	-	1 100	-	1 100	1 100	-

STATEMENT XXXVIII
(Schedule No. 1)
EXPENDABLE TRUST FUNDS

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TRUST FUND ACCOUNTS	BALANCE			BALANCE JUNE 30, 1980		
	JULY 1, 1979	RECEIPTS	PAYMENTS	TOTAL	CASH	INVESTMENTS
JUDICIARY:						
LAW SCHOOL OF BOSTON UNIVERSITY TRUST	\$ 62	\$ 500	\$ 70	\$ 492	\$ 492	\$ -
LAW SCHOOL OF HARVARD UNIV. TRUST FUND	2 145	14 500	7 746	8 899	8 899	-
CITY OF BOSTON MUNICIPAL COURT-LEGAL SERVICES	39	-	39	-	-	-
MHLAC TRUST	6 465	3 597	1 843	8 219	8 219	-
LAND REGISTRATION ASSURANCE FUND						
PURCHASE OF INVESTMENTS AND PAYMENTS	364 559	11 118	-	375 677	2 177	373 500
TOTAL, JUDICIARY	\$ 373 270	\$ 29 715	\$ 9 698	\$ 393 287	\$ 19 787	\$ 373 500
EXECUTIVE:						
EVALUATION OF TITLE IV PUBLIC SERVICE EMPLOYMENT PROJECTS	\$ 545	\$ 2 538	\$ -	\$ 3 083	\$ 3 083	\$ -
GOVERNOR'S HIGHWAY SAFETY BUREAU	-	23 513	26 051	2 538-	2 538-	-
DIRECTOR'S SALARY						
COMMITTEE ON LAW ENF & ADMIN OF CRIMINAL JUSTICE PUB SUPPORT FUND-PAYMENTS	1 366	-	-	1 366	1 366	-
ORGANIZED CRIME JOINT STRIKE FORCE STATE -MATCHING FUNDS	33	-	-	33	33	-
FEDERAL-STATE TRANSPORTATION	6 754-	53 883	41 389	5 740	5 740	-
AIR BASE REPLACEMENT FUND						
PURCHASE OF INVESTMENTS AND PAYMENTS	33 084	-	-	33 084	33 084	-
TOTAL, EXECUTIVE	\$ 28 274	\$ 79 934	\$ 67 440	\$ 40 768	\$ 40 768	\$ -
SECRETARY OF STATE:						
ARCHIVES TRUST FUND	\$ 513	\$ -	\$ -	\$ 513	\$ 513	\$ -
CETA-PUBLIC RECORDS SURVEY	9 931	-	9 931	-	-	-
MASSACHUSETTS HISTORICAL COMMISSION						
TRUST FUND-PAYMENTS	2 479	119	214	2 384	2 384	-
ARCHIVES ADVISORY COMMISSION-TRUST FUND	782	100	-	882	882	-
TOTAL, SECRETARY OF STATE	\$ 13 705	\$ 219	\$ 10 145	\$ 3 779	\$ 3 779	\$ -