

# HOUSE . . . . No. 501

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By Mr. Mahar of Orange, petition of Nathaniel M. Nichols (Secretary, Massachusetts Collectors' and Treasurers' Association) relative to the payment of interest on local taxes and to the collection and forms used for such taxes. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Forty-One.

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AN ACT RELATIVE TO PAYMENT OF INTEREST ON LOCAL TAXES, MAKING CERTAIN CORRECTIVE CHANGES WITH RESPECT TO COLLECTION OF SUCH TAXES, AND MAKING CERTAIN PROVISIONS AS TO FORMS IN CONNECTION WITH LOCAL TAXES.

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

1 SECTION 1. Chapter fifty-nine of the General  
2 Laws is hereby amended by striking out section fifty-  
3 seven, as amended, and inserting in place thereof the  
4 following: —

5 *Section 57.* Taxes other than poll taxes shall be  
6 due and payable in every city, town and district in  
7 which the same are assessed, in two equal instal-  
8 ments, on July first and on October first of each  
9 year, and bills for the same shall be sent out not  
10 later than June fourteenth of each year. Interest  
11 shall be paid on the amount of such taxes overdue

12 at the rate of two per cent per annum for the period  
13 from July first to September thirtieth inclusive of the  
14 year in which they are payable and at the rate of  
15 six per cent per annum thereafter. Upon poll taxes  
16 unpaid when due, whether committed under section  
17 fifty-three of this chapter or under section four of  
18 chapter sixty, interest shall be paid at the rate of six  
19 per cent per annum computed from the due date.  
20 Bills for taxes assessed under section seventy-five  
21 shall be sent out not later than December twenty-  
22 sixth, and such taxes shall be payable not later than  
23 December thirty-first. If they remain unpaid after  
24 that date, interest shall be paid at the rate above  
25 specified for taxes other than poll taxes, computed  
26 from December thirty-first until the day of payment,  
27 but if, in any case, the tax bill is sent out later than  
28 December twenty-sixth, said taxes shall be payable  
29 not later than ten days from the day upon which said  
30 bill is sent out, and interest shall be computed from  
31 the fifteenth day following the date when the tax  
32 becomes due. In all cases where interest is payable  
33 it shall be added to and become a part of the tax.

1 SECTION 2. Section three of chapter sixty of the  
2 General Laws, as amended by section fifty of chapter  
3 two hundred and fifty-four of the acts of nineteen  
4 hundred and thirty-three, is hereby further amended  
5 by striking out the second sentence and inserting in  
6 place thereof the following sentence:— Notices of  
7 poll taxes shall be sent not later than June fourteenth  
8 of the year in which the tax is assessed, — so as to  
9 read as follows:— *Section 3.* The collector shall  
10 forthwith, after receiving a tax list and warrant, send  
11 notice to each person assessed, resident or non-

12 resident, of the amount of his tax; if mailed, it shall  
13 be postpaid and directed to the town where the  
14 assessed person resided on January first of the year  
15 in which the tax was assessed, and, if he resides in a  
16 city, it shall, if possible, be directed to the street and  
17 number of his residence. Notices of poll taxes shall  
18 be sent not later than June fourteenth of the year  
19 in which the tax is assessed. An omission to send  
20 the notice shall not affect the validity either of a tax  
21 or of the proceedings for its collection. All tax bills  
22 or notices issued pursuant to this section shall be  
23 dated January first of the year to which the tax relates.  
24 The tax notice and bill shall state that all checks,  
25 drafts or money orders shall be made payable to or to  
26 the order of the city, town or district and not to or  
27 to the order of any officer, board or commission.

1 SECTION 3. Section five of chapter sixty of the  
2 General Laws, as amended by section two of chapter  
3 one hundred and sixty-eight of the acts of nineteen  
4 hundred and thirty-three, is hereby further amended  
5 by inserting after the word "apply" in the fifteenth  
6 line the following:— so far as pertinent, — so as to  
7 read as follows:— *Section 5.* A collector of taxes  
8 receiving from the assessors a list and warrant under  
9 section four shall forthwith proceed to collect the  
10 poll taxes from the persons entered on such list.  
11 Poll taxes shall be due and payable at the expiration  
12 of thirty days from the date upon which the notice  
13 under section three was issued by the collector. At  
14 the expiration of said thirty days the collector may  
15 issue a demand for payment or may include a state-  
16 ment of the amount due in a demand issued under  
17 section sixteen. All laws relating to the collection of

18 taxes, to the duties and powers of collectors, to  
19 money collected as taxes, interest, charges and fees,  
20 to the accounting for and turning over of money so  
21 collected, and to the crediting thereof to the collector,  
22 shall apply, so far as pertinent, to the collection of  
23 poll taxes from the persons whose names appear on  
24 such lists.

1 SECTION 4. Section fifteen A of chapter sixty of  
2 the General Laws, as inserted by section two of chapter  
3 two hundred and fifty-two of the acts of nineteen  
4 hundred and thirty-five, is hereby amended by  
5 inserting before the word "For" the first time it  
6 appears in the fourth line the following new para-  
7 graph:—For keeping and sale of goods distrained  
8 under authority of section twenty-five, the amounts  
9 authorized by section fifteen,—so as to read as  
10 follows:—*Section 15A.* For the collection of a  
11 delinquent poll tax there may be added and collected  
12 as a part of the tax the following charges and fees;  
13 and no others:—

14 For keeping and sale of goods distrained under  
15 authority of section twenty-five, the amounts au-  
16 thorized by section fifteen;

17 For the written demand provided for by law,  
18 thirty-five cents, which shall be paid into the town  
19 treasury;

20 For the notice to the delinquent that warrant has  
21 been issued, one dollar, which shall be retained by the  
22 officer having the warrant for service;

23 For arrest and custody of the body, two dollars,  
24 which shall be retained by the officer having the  
25 warrant for service.

26 Any officer having a warrant who attempts to

27 collect or collects more than the above charges and  
28 fees in the collection of a delinquent poll tax shall be  
29 punished by a fine not exceeding one hundred dollars  
30 or by imprisonment not exceeding one month.

1 SECTION 5. Chapter sixty of the General Laws  
2 is hereby amended by striking out section one hun-  
3 dred and five, as most recently amended by section  
4 three of chapter one hundred and sixty-eight of the  
5 acts of nineteen hundred and thirty-three, and insert-  
6 ing in place thereof the following new section:—

7 *Section 105.* Forms to be used in proceedings for  
8 the collection of taxes under this chapter and chapter  
9 fifty-nine and of all assessments which the collector  
10 is authorized or required by law to collect shall be  
11 as prescribed or approved by the commissioner.

1 SECTION 6. Section seventy-eight of chapter fifty-  
2 nine of the General Laws, as appearing in the Ter-  
3 centenary Edition, is hereby amended by adding  
4 at the end the following new sentence:—

5 Taxes so reassessed shall bear interest as provided  
6 in section fifty-seven from October first of the year  
7 in which they are originally assessable.

1 SECTION 7. So much of this act as affects the  
2 payment of interest upon poll taxes shall apply only  
3 to taxes assessed in the year nineteen hundred and  
4 forty-two and thereafter.





