

HOUSE No. 327

By Mr. McDonough of Boston, petition of James M. Curley, mayor, relative to notices required in connection with sales of land for non-payment of taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Three.

An Act relative to the Notice required in Connection with the Sale of Land for Non-Payment of 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 forty of chapter sixty of the General Laws,
2 as appearing in the Tercentenary edition thereof, is
3 hereby amended by inserting after the word "sold"
4 in the fourth line the words:—or the street and
5 number by which such land is commonly described,
6 —so as to read as follows:—*Section 40.* The
7 collector shall give notice by publication of the
8 time and place of sale of land for non-payment
9 of taxes. Such notice shall contain a substan-
10 tially accurate description of the several rights,
11 lots or divisions of the land to be sold, or the
12 street and number by which such land is com-
13 monly described, which shall be furnished to the
14 collector by the assessors upon demand of the
15 collector, the amount of the tax assessed on each,
16 and the names of all owners known to the col-

17 lector. Such notice of the sale of the undivided
18 real estate of a deceased person assessed to his
19 heirs or devisees or assessed in general terms to
20 his estate shall contain the names of all the heirs
21 or devisees interested in such real estate, if the pro-
22 bate records of the county where the land lies dis-
23 close their identity.