

HOUSE No. 832

Bill accompanying the petition of George W. Searle and another relative to interest on unpaid taxes. Taxation. January 14.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Sixteen.

AN ACT

Relative to Interest on Unpaid 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. Section seventy-one of Part I of chapter
2 four hundred and ninety of the acts of the year nine-
3 teen hundred and nine, as amended by section one of
4 chapter six hundred and eighty-eight of the acts of the
5 year nineteen hundred and thirteen, and by section
6 twenty-one of chapter two hundred and thirty-seven of
7 the acts of the year nineteen hundred and fifteen, is
8 hereby further amended by striking out the word "fif-
9 teenth", in the ninth line, and inserting in place thereof
10 the word: — first, — so as to read as follows: — *Section 71.*
11 Taxes shall be payable in every city and town and in
12 every fire, water, watch or improvement district in which
13 the same are assessed, not later than the first day of

14 October of each year, and on all taxes so assessed re-
15 maining unpaid after the first day of November interest
16 shall be paid, at a specified rate of not less than six nor
17 more than ten per cent per annum as such city by its
18 city council or such town or district may vote, from the
19 fifteenth day of October until such taxes are paid; but a
20 city, town, fire, water, watch or improvement district
21 may by vote, ordinance or by-law charge interest from an
22 earlier date, and such interest shall be added to and be a
23 part of the taxes.

1 SECTION 2. This act shall take effect upon its passage.