HOUSE ⸱ ⸱ ⸱ ⸱ No. 1659

Clje Commontoealtl) of a@assacljusetts

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

AN ACT TO PROVIDE FURTHER FOR THE COLLECTION OF
TAXES ON LAND AFTER A TAKING BY EMINENT DOMAIN.

1 *Whereas*, The deferred operation of this act would tend
2 to defeat its purpose, therefore it is hereby declared
3 to be an emergency law, necessary for the immediate
4 preservation of the public convenience.

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

1 Section forty-four A of chapter seventy-nine of the
2 General Laws, as most recently amended by chapter
3 one hundred and thirty-seven of the acts of nineteen
4 hundred and thirty-six, is hereby further amended
5 by striking out the words "said collector shall be
6 entitled to be paid such amount before any payment
7 of damages for such taking is made to any other
8 party; and any amount so payable on account of
9 such taxes, assessments or other charges shall be
10 deducted from the amount of such damages other-
11 wise payable," appearing in the last six lines of said

12 section as amended, and by substituting in place
13 thereof the following: — said collector, or the collector
14 for the time being, shall be paid by the body politic or
15 corporate before any payment of damages for such
16 taking is made to any other party, the amount stated
17 in such notice, or such portion thereof as may be
18 owing, and any amount so payable shall be deducted
19 from the amount of damages otherwise payable,
20 notwithstanding any execution requiring payment
21 for such damages; and if the amount to which the
22 collector shall be entitled hereunder remains unpaid,
23 the collector, at any time within two years from the
24 date of the recording of the order of taking, may
25 maintain an action therefor in his own name against
26 the body politic or corporate liable therefor, in the
27 same manner as for his own debt, but the liability
28 of the body politic or corporate shall not exceed the
29 damages for said taking as fixed by any judgment
30 therefor or, in the absence of any petition under
31 section fourteen, shall not exceed the damages for
32 said taking as defined in section twelve, — so as to
33 read as follows: — *Section 44A*. If real estate taken
34 in whole or in part by eminent domain was at the
35 time of said taking subject to any lien for taxes,
36 assessments or other charges, which is extinguished
37 by such taking, and if the collector of taxes of the
38 town in which such real estate is located gives written
39 notice of a claim of the amount covered by such lien
40 to the body politic or corporate, on behalf of which
41 such taking was made, prior to the payment of any
42 award of damages for such taking or to the entry of
43 judgment therefor, said collector, or the collector
44 for the time being, shall be paid by the body politic or
45 corporate before any payment of damages for such

46 taking is made to any other party, the amount stated
47 in such notice, or such portion thereof as may be
48 owing, and any amount so payable shall be deducted
49 from the amount of damages otherwise payable,
50 notwithstanding any execution requiring payment for
51 such damages; and if the amount to which the collec-
52 tor shall be entitled hereunder remains unpaid, the
53 collector, at any time within two years from the date
54 of the recording of the order of taking, may maintain
55 an action therefor in his own name against the body
56 politic or corporate liable therefor, in the same manner
57 as for his own debt, but the liability of the body politic
58 or corporate shall not exceed the damages for said
59 taking as fixed by any judgment therefor or, in the
60 absence of any petition under section fourteen, shall
61 not exceed the damages for said taking as defined in
62 section twelve.