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By Mr. Sheldon of Milton, petition of John E. Rogerson and John E. Sheldon relative to liens on certain estates of deceased persons. Taxation.

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**The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Fifty-Six.

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AN ACT RELATIVE TO LIENS ON CERTAIN ESTATES OF DECEASED PERSONS.

*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 65 of the General Laws is hereby  
2 amended by striking out section 9, as most recently  
3 amended by chapter 595 of the acts of 1954, and insert-  
4 ing in place thereof the following: —

5 *Section 9.* All property subject to tax under this  
6 chapter shall be charged with a lien for all such taxes  
7 and interest thereon which are or may become due on  
8 such property, subject, however, to the following pro-  
9 visions: —

10 A. Such lien shall not attach to real estate which,  
11 during the life of the grantor, is conveyed by recorded  
12 or registered deed and transferred in possession or en-  
13 joyment by him to the grantee in contemplation of death.

14 B. Such lien shall cease to attach to all or any part of  
15 such property upon payment in full of all taxes certified  
16 by the commissioner to be due and to become due with  
17 respect thereto.

18 C. Such lien may be discharged in whole or in part by  
19 the commissioner upon such conditions as he shall deter-  
20 mine if he is satisfied that collection of the tax will not  
21 thereby be jeopardized. The issuance by the commis-

22 sioner of a certificate of complete or partial discharge  
23 shall be conclusive that the lien upon property specified  
24 in such certificate is extinguished.

25 D. Such lien may be discharged by order or decree of  
26 the probate court discharging said lien, in whole or in  
27 part, and securing the payment to the commonwealth of  
28 the tax due or to become due by ordering the transfer of  
29 the lien on any particular property to other property of  
30 the same decedent or by securing such payment in such  
31 manner as the court shall deem just and reasonable.

32 E. Such lien shall cease to attach to any personal  
33 property after the same has been sold or disposed of for  
34 value by the person lawfully entitled to make such sale  
35 or disposition, and shall cease to attach to real estate af-  
36 ter the same has been disposed of by the person lawfully  
37 entitled to make such disposition pursuant to license or  
38 decree of the probate court; provided, however, that  
39 such lien shall forthwith, upon any sale or disposition of  
40 such personal or real property, attach to the proceeds or  
41 other property acquired in substitution therefor; pro-  
42 vided, further, that before a license is issued or a decree  
43 entered authorizing a sale or disposition of any property  
44 subject to such lien, it shall appear in the records of the  
45 probate court by return of service of citation that the  
46 commissioner has had notice of the petition for such li-  
47 cense or decree giving him an opportunity to be heard,  
48 or by written waiver of the commissioner that he has  
49 waived his right to be heard and the probate court may  
50 make an order securing, in such manner as the court shall  
51 deem just and reasonable, the payment to the common-  
52 wealth of the taxes due and to become due under this  
53 chapter.

54 F. The lien charged by this chapter and by corre-  
55 sponding provisions of prior laws upon any real estate or  
56 separate parcel thereof shall terminate upon the expira-  
57 tion of ten years from the date of death of the deceased,  
58 or, in the case of a lien imposed upon any future interest,  
59 upon the expiration of ten years after the right of pos-  
60 session or enjoyment accrues, unless, before such termi-

61 nation date, the commissioner shall have commenced an  
62 action to enforce said lien and shall also have filed notice  
63 of such action in each registry of deeds, or, in case regis-  
64 tered land is affected by such action, in each registry dis-  
65 trict of the land court, where any land affected by such  
66 action lies. Such notice shall state the name of the de-  
67 ceased and, in the case of registered land, shall name the  
68 holders of the outstanding certificate of title and state the  
69 number of said certificate. Such notice shall be indexed  
70 in the grantor index under the person so named, except  
71 that in the case of registered land it shall be noted on  
72 the outstanding certificate of title to which it refers.

1 SECTION 2. Section one of this act shall apply to all  
2 liens charged by this chapter and by corresponding pro-  
3 visions of prior laws in existence on the effective date of  
4 this act, except that any lien in existence on the effective  
5 date of this act which, by application of section one of  
6 this act, would terminate on said effective date or would  
7 terminate thereafter, but before January first, nineteen  
8 hundred and fifty-eight, shall continue until January first,  
9 nineteen hundred and fifty-eight, and shall then termi-  
10 nate unless the commissioner shall prior thereto have  
11 commenced action to enforce the same as provided by  
12 section one of this act.

