

SENATE No. 319

To accompany the petition of Merrill G. Hastings for legislation to provide that the sale or taking of real property for payment of unpaid taxes thereon shall not prejudice proceedings for the abatement of such taxes. Taxation.

The Commonwealth of Massachusetts

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

An Act Providing that the Sale or Taking of Real Property for Payment of Unpaid Taxes thereon shall not Prejudice Proceedings for the Abatement of Such Taxes.

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

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 inserting after sec-
3 tion sixty-five the following new section: —

4 *Section 66.* No sale or taking of property for
5 non-payment of taxes shall affect the filing or
6 hearing of any application or proceeding for
7 abatement of such taxes duly made or taken

8 under any of the provisions of this chapter. If a
9 final finding be made that the complainant is
10 duly entitled to an abatement he shall be granted
11 such reasonable abatement as justice may require.
12 In case the purchaser of the property is other
13 than the town the complainant shall be entitled
14 to a refund in the same manner and in the same
15 amount, including charges and interest in con-
16 nection therewith, as if the payment made to
17 the town for the purchase of the property had
18 been made as a direct payment of the taxes,
19 interest and charges for the non-payment of
20 which the property was sold or taken. In case
21 the property is taken or purchased by the town
22 the complainant shall be entitled to have the
23 amount to be paid or tendered in redemption
24 under the provisions of section sixty-two of
25 chapter sixty reduced to the amount which
26 would have been required to have been so paid
27 or tendered if the abatement had become effec-
28 tive before the taking or purchase.

1 SECTION 2. This act shall apply to applica-
2 tions for abatement of taxes on property filed
3 subsequently to the first day of October, nine-
4 teen hundred and twenty-nine, and prior to the
5 institution of proceedings for the sale or taking
6 of such property.



