

# SENATE . . . . No. 45

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To accompany the petition of Michael H. Selzo that the rate of interest chargeable on betterment assessments be further regulated. Taxation.

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## The Commonwealth of Massachusetts

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

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### AN ACT FURTHER REGULATING THE RATE OF INTEREST TO BE CHARGED ON BETTERMENT ASSESSMENTS.

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

1 Chapter eighty of the General Laws is hereby  
2 amended by striking out section thirteen, as  
3 most recently amended by section one of chapter  
4 three hundred and fifteen of the acts of nineteen  
5 hundred and thirty-four, and inserting in place  
6 thereof the following:—

7 The assessors shall add each year to the annual  
8 tax assessed with respect to each parcel of land  
9 all assessments, constituting liens thereon, which  
10 have been committed to the collector prior to  
11 January second of such year and which have not  
12 been apportioned as hereinafter provided, re-  
13 maining unpaid, as certified to them by the col-  
14 lector, when the valuation list is completed.

15 At any time before demand for payment by the  
16 collector and before the completion by the as-  
17 sessors of the valuation list for the year in which  
18 such assessments will first appear on the annual  
19 tax bill, the board of assessors may, and at the  
20 request of the owner of the land assessed shall,  
21 apportion all assessments made under this chapter  
22 into such number of equal portions, not exceeding  
23 ten, as is determined by said board or as is re-  
24 quested by the owner, as the case may be, but no  
25 one of such portions shall be less than five dollars;  
26 provided, that, if an original assessment exceeds  
27 one hundred dollars and has been placed upon  
28 the annual tax bill, the board of assessors may  
29 in its discretion, upon the request of the owner  
30 made prior to a sale or taking of the land for the  
31 nonpayment of such assessment and upon pay-  
32 ment of any necessary intervening charges and  
33 fees and such portions of such assessment as  
34 would have become due and payable if the request  
35 for apportionment had been seasonably made,  
36 apportion the said assessment as aforesaid, and  
37 if any other tax or assessment constituting a lien  
38 upon the parcel to which the assessment so ap-  
39 portioned relates remains unpaid after such  
40 apportionment, the collector may institute pro-  
41 ceedings anew for the sale or taking of such parcel  
42 at any time prior to the expiration of the lien  
43 or of a period of twenty days after such appor-  
44 tionment, whichever is the later. The assessors  
45 shall add one of said portions, with interest, if  
46 legally chargeable, on the amount remaining

47 unpaid from thirty days after the commitment  
48 of the original assessment to the collector to the  
49 date when interest on taxes becomes due and  
50 payable, to the first annual tax upon the land  
51 and shall add to the annual tax for each year  
52 thereafter one of said portions and one year's  
53 interest, if legally chargeable, on the amount of  
54 the assessment remaining unpaid until all such  
55 portions shall have been so added; all assess-  
56 ments and apportioned parts thereof, and in-  
57 terest, if any, thereon as herein provided, which  
58 have been added to the annual tax on any parcel  
59 of land shall be included in the annual tax bill  
60 thereon. After an assessment or a portion thereof  
61 has been placed on the annual tax bill, the total  
62 amount of said bill shall be subject to interest  
63 under and in accordance with the provisions of  
64 section fifty-seven of chapter fifty-nine. The  
65 amount remaining unpaid of any assessment may  
66 be paid in full at any time notwithstanding a  
67 prior apportionment.

68 Assessments made under this chapter shall  
69 bear no interest unless, if apportioned as herein-  
70 before provided, payment thereof is not made in  
71 full within a period of three years from the date  
72 when originally committed to the collector; and,  
73 if not so paid, the balance then remaining due  
74 of such assessments shall bear interest at the rate  
75 of three per cent per annum from the thirtieth  
76 day after such commitment.

