

SENATE No. 373

To accompany the petition of George Carter Chaney for legislation to confer the benefit of reductions in the rate of interest upon overdue taxes upon property subject to tax title and upon registered land. Taxation.

The Commonwealth of Massachusetts

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

AN ACT CONFERRING THE BENEFIT OF CERTAIN REDUCTIONS
IN THE RATE OF INTEREST CHARGES UPON OVERDUE
TAXES UPON PROPERTY SUBJECT TO TAX TITLE AND UPON
REGISTERED LAND.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat in part its purpose, therefore it is
3 hereby declared to be an emergency law, necessary
4 for the immediate preservation of the public health
5 and 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. The benefit of any reduction in the
2 rate of interest chargeable upon overdue taxes con-
3 ferred by the amendment to section fifty-seven of
4 chapter fifty-nine of the General Laws made by sec-
5 tion one of chapter one hundred and fifty-eight of
6 the acts of nineteen hundred and thirty-five, and of

7 any other similar reduction made by any other re-
8 cent amendment to the general laws relative to
9 taxation, or any part thereof, shall enure to and
10 benefit any property held under tax title, and also
11 any land registered under any provision of chapter
12 one hundred and eighty-five of the General Laws
13 the title to which has been confirmed by the land
14 court, because of unpaid taxes, to any city or town.

1 SECTION 2. It is hereby declared to be the legis-
2 lative intent that, if not repugnant to any provision
3 of the federal or state constitution, the provisions of
4 section one shall be deemed to relate back to the
5 date or dates upon which any amendment or amend-
6 ments of the general laws relative to taxation re-
7 ferred to in section one became effective.

1 SECTION 3. The treasurer of each city or town is
2 hereby authorized and directed to abate, revise or
3 correct, whenever any property in his city or town
4 which is subject to section one is redeemed from
5 tax title or confirmation of title, such amount of
6 interest on overdue taxes thereon as will make the
7 resulting sum comply with the pertinent provisions
8 of section one; and he shall within thirty days there-
9 after certify to the mayor or selectmen, as the case
10 may be, the amount of such interest reduction, to-
11 gether with the total of such reductions during the
12 then current fiscal year of his city or town.