

SENATE No. 203

The Commonwealth of Massachusetts

SENATE, February 2, 1927

The Committee on Taxation to whom was referred the petition (with accompanying bill, House, No. 173) of the treasurer and city collector of the city of Somerville for legislation to clarify the law relative to tax title deeds and that recoveries under them may be more speedily made, report the accompanying Bill (Senate, No. 203).

For the committee,

GEORGE K. POND.

PRELIMINARY REDRAFT

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty-Seven.

An Act relative to the Rights and Duties of Collectors of Taxes in Respect to Tax Purchases and Takings by Towns and to the Custody of Deeds of Purchase and Instruments of Taking.

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. Section forty-eight of chapter sixty
2 of the General Laws is hereby amended by strik-
3 ing out all after the word " sale " in the seventh
4 line and inserting in place thereof the following:—
5 Said amount, together with the cost of recording
6 the deed of purchase, shall be allowed him in his
7 settlement with such town, provided he has caused
8 the deed to be duly recorded within thirty days
9 after the purchase and has delivered the same to
10 the town treasurer,— so as to read as follows.—
11 *Section 48.* If at the time and place of sale no
12 person bids for the land offered for sale an amount
13 equal to the tax and charges, and if the sale has
14 been adjourned one or more times, the collector
15 shall then and there make public declaration of the
16 fact; and, if no bid equal to the tax and charges is
17 then made, he shall give public notice that he pur-
18 chases for the town by which the tax is assessed
19 said land as offered for sale at the amount of the

20 tax and the charges and expenses of the levy and
21 sale. Said amount, together with the cost of re-
22 cording the deed of purchase, shall be allowed him
23 in his settlement with such town, provided he has
24 caused the deed to be duly recorded within thirty
25 days after the purchase and has delivered the same
26 to the town treasurer.

1 SECTION 2. Section fifty of said chapter sixty
2 is hereby amended by adding at the end thereof
3 the following:—Every such deed and every in-
4 strument of taking described in section fifty-four
5 shall be in the custody of the town treasurer, and
6 there shall be set up on the books of the town,
7 whether kept by the treasurer or otherwise, a sep-
8 arate account of each parcel of land covered by
9 any such deed or instrument, to which shall be
10 charged the amount stated in the deed or instru-
11 ment, the cost of recording the same, all uncollected
12 taxes assessed to such parcel for any year subse-
13 quent to that for the taxes for which such parcel
14 was purchased or taken, with all legal costs and
15 charges, until redemption or foreclosure. The
16 town treasurer, at the expiration of two years
17 from the date of any such purchase or taking, shall
18 institute proceedings for foreclosure,—so as to
19 read as follows:—*Section 50.* If the town be-
20 comes the purchaser, the deed to it, in addition
21 to the statements required by section forty-five,
22 shall set forth the fact that no sufficient bid was
23 made at the sale or that the purchaser failed to
24 pay the amount bid, as the case may be, and shall
25 confer upon such town the rights and duties of an
26 individual purchaser. Every such deed and every

27 instrument of taking described in section fifty-
28 four shall be in the custody of the town treasurer,
29 and there shall be set up on the books of the town,
30 whether kept by the treasurer or otherwise, a sep-
31 arate account of each parcel of land covered by
32 any such deed or instrument, to which shall be
33 charged the amount stated in the deed or instru-
34 ment, the cost of recording the same, all uncol-
35 lected taxes assessed to such parcel for any year
36 subsequent to that for the taxes for which such
37 parcel was purchased or taken, with all legal costs
38 and charges, until redemption or foreclosure. The
39 town treasurer, at the expiration of two years from
40 the date of any such purchase or taking shall in-
41 stitute proceedings for foreclosure.

1 SECTION 3. Section fifty-two of said chapter
2 sixty is hereby amended by striking out the first
3 sentence, — so as to read as follows: — *Section 52.*
4 Cities and towns may make regulations for the
5 possession, management and sale of such land and
6 for the assignment of tax titles, not inconsistent
7 with law or with the right of redemption.

1 SECTION 4. Section fifty-five of said chapter
2 sixty is hereby amended by adding at the end
3 thereof the following: — including the cost of
4 recording the instrument of taking, provided he has
5 caused such instrument to be duly recorded within
6 thirty days after the taking and has delivered the
7 same to the town treasurer, — so as to read as
8 follows: — *Section 55.* If land has been so taken
9 there shall be allowed to the collector and added
10 to the tax the charges and fees fixed by section

11 fifteen, including the cost of recording the instru-
12 ment of taking, provided he has caused such in-
13 strument to be duly recorded within thirty days
14 after the taking and has delivered the same to the
15 town treasurer.

