

HOUSE No. 1619

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 11, 1931.

The committee on Taxation, to whom was referred the engrossed Bill relative to the taking of land for non-payment of local taxes (see House, No. 1349), with a pending amendment proposed by His Excellency the Governor (see House, No. 1476), report recommending that the bill be amended by the substitution of a new draft herewith submitted (House, No. 1619).

For the committee,

ARTHUR I. BURGESS.

The Commonwealth of Massachusetts

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

An Act relative to Sales and Takings of Land for Non-Payment of Local Taxes.

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 sixty of the General Laws is
2 hereby amended by striking out section forty-five and
3 inserting in place thereof the following:—

4 *Section 45.* The collector shall execute and deliver
5 to the purchaser a deed of the land, stating the cause
6 of sale, the price for which the land was sold, the name
7 of the person on whom the demand for the tax was
8 made, the places where the notices were posted, the
9 name of the newspaper in which the advertisement of
10 the sale was published, and the residence of the grantee,
11 and shall contain a warranty that the sale has in all
12 particulars been conducted according to law. The
13 deed shall convey the land to the purchaser, subject
14 to the right of redemption. The title thus conveyed
15 shall, until redemption or until the right of redemption
16 is foreclosed as hereinafter provided, be held as security
17 for the repayment of the purchase price, with all
18 intervening costs, terms imposed for redemption and
19 charges, with interest thereon, and the premises con-
20 veyed shall also be subject to and have the benefit of
21 all easements and restrictions lawfully existing in,
22 upon or over said land or appurtenant thereto when so

23 taken. Such deed shall not be valid unless recorded
24 within thirty days after the sale. If so recorded it shall
25 be prima facie evidence of all facts essential to the
26 validity of the title thereby conveyed, whether the
27 deed was executed on or before as well as since July
28 first, nineteen hundred and fifteen. No sale hereafter
29 made shall give to the purchaser any right to posses-
30 sion of the land until the expiration of two years after
31 the date of the sale.

1 SECTION 2. Said chapter sixty, as amended in
2 section fifty-four by section four of chapter two hun-
3 dred and forty-one of the acts of nineteen hundred and
4 twenty-five, is hereby further amended by striking out
5 said section fifty-four and inserting in place thereof the
6 following: —

7 *Section 54.* The instrument of taking shall be
8 under the hand and seal of the collector and shall con-
9 tain a statement of the cause of taking, a substantially
10 accurate description of each parcel of land taken, the
11 name of the person to whom the same was assessed,
12 the amount of the tax thereon, and the incidental
13 expenses and costs to the date of taking. Such an
14 instrument of taking shall not be valid unless recorded
15 within thirty days of the date of taking. If so re-
16 corded it shall be prima facie evidence of all facts
17 essential to the validity of the title so taken, whether
18 the taking was made on or before as well as since July
19 first, nineteen hundred and fifteen. Title to the land
20 so taken shall thereupon vest in the town, subject to
21 the right of redemption. Such title shall, until re-
22 demption or until the right of redemption is foreclosed
23 as hereinafter provided, be held as security for the
24 repayment of said taxes with all intervening costs,
25 terms of redemption and charges, with interest thereon.

