

# HOUSE . . . . No. 289

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By Mr. Herter of Boston (by request), petition of the Boston Real Estate Exchange and others that collectors of taxes be required to furnish certain certificates upon request and that establishment of liens for supplying water be regulated further. Taxation.

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## The Commonwealth of Massachusetts

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

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An Act requiring Collectors of Taxes to furnish Certificates of Taxes, Assessments, Water Rates, and Charges to Persons requesting the Same, and regulating the Establishment of Liens for Supplying Water.

*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 twenty-three of chapter sixty
- 2 of the General Laws is hereby amended by striking
- 3 out said section and inserting in place thereof the
- 4 following new section:—
- 5 *Section 23.* The collector of taxes for any city, or
- 6 for any town having more than five thousand in-
- 7 habitants as determined by the last preceding national
- 8 or state census, shall, on written application by any
- 9 person, and within two days thereafter, furnish to any
- 10 such applicant a written certificate of all taxes and
- 11 other assessments which at the time constitute liens

12 on the parcel of real estate specified in such applica-  
13 tion, and, if it shall be the duty of such collector to  
14 collect rates and charges for supplying water to such  
15 real estate, the certificate shall include a statement of  
16 the amount of all unpaid rates and charges for supply-  
17 ing water thereto. Such certificate shall be itemized  
18 and shall show the amounts of all such taxes and  
19 assessments, rates and charges, so far as such amounts  
20 are fixed and ascertained, and if the same are not then  
21 ascertainable it shall so be expressed in the certificate,  
22 together with a full explanation of the reasons why  
23 the same are not then ascertainable. Any town  
24 officer or board doing any act towards establishing  
25 any such tax, assessment or lien upon any real estate  
26 in the town shall transmit a notice of such act to its  
27 collector. If it is not the duty of such collector to  
28 collect such rates and charges for supplying water, the  
29 officer or board whose duty it is to make such col-  
30 lections, upon written application by any person, shall  
31 furnish a written certificate of all such unpaid rates  
32 and charges. Such certificate shall be itemized and  
33 shall show the amounts of all such rates and charges,  
34 so far as such amounts are fixed and ascertained, and  
35 if the same are not then ascertainable it shall so be  
36 expressed in the certificate, together with a full  
37 explanation of the reasons why the same are not then  
38 ascertainable. Such collector or such officer or board  
39 charged with the collection of water rates and charges  
40 shall charge one dollar for each certificate so issued,  
41 and the money so received shall be paid into the town  
42 treasury.

1 SECTION 2. Section forty-two A of chapter forty  
2 of the General Laws, inserted by chapter three hun-

3 dred and ninety-one of the acts of nineteen hundred  
4 and twenty-three, and as most recently amended by  
5 chapter fifty-six of the acts of nineteen hundred and  
6 twenty-seven, is hereby further amended by striking  
7 out said section and inserting in place thereof the  
8 following new section:—

9 *Section 42A.* If the rates and charges due to a  
10 city or town or to a water district or fire district, which  
11 accepts this and the five following sections by vote of  
12 its city council or of the voters in town or district  
13 meeting, for supplying water to any real estate at the  
14 request of the owner or tenant, including interest and  
15 costs thereon, as established by local regulations,  
16 ordinances or by-laws, are not paid within sixty days  
17 after their due date, the same shall be a lien upon such  
18 real estate in the manner hereinafter provided, but  
19 such lien shall attach only for water supplied during  
20 the year next prior to the filing of the statement in the  
21 registry of deeds as provided in section forty-two B.  
22 This and the five following sections shall not take  
23 effect in a city or town or water district or fire dis-  
24 trict accepting the same as aforesaid until the city,  
25 town or district clerk files in the proper registry of  
26 deeds a certificate that said sections have been so  
27 accepted. Each register of deeds shall record such  
28 certificate in a book to be kept for the purpose, which  
29 shall be placed in an accessible location in the registry.  
30 The five following sections shall also apply to a water  
31 district which has accepted sections forty-two A to  
32 forty-two F, inclusive, and whose clerk has so filed  
33 the certificate of acceptance; and wherever in said  
34 sections the word "town" and the phrase "board or  
35 officer in charge of the water department" or "board  
36 or officer having control of the water department"

37 appear, they shall also mean and include such water  
38 district and its water commissioners or officers exer-  
39 cising similar powers, respectively. A fire district  
40 authorized to supply water shall, for the purposes of  
41 said sections, be deemed a water district.

1 SECTION 3. So much of said section forty-two A,  
2 as amended by section two of this act, as provides  
3 that a lien under said sections forty-two A to forty-  
4 two F shall attach only for water supplied during the  
5 year next prior to the filing of the statement thereof  
6 in the registry of deeds under said section forty-two  
7 B shall apply to charges for water supplied prior to the  
8 effective date of this act in so far as proceedings to  
9 enforce a lawful lien therefor have not been instituted  
10 under said sections.