

HOUSE No. 44

By Mr. Hagan of Somerville, petition of James E. Hagan for extension of time within which local taxes may be paid without interest charges and for reduction of such charges on taxes remaining unpaid. Taxation.

The Commonwealth of Massachusetts

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

An Act extending the Time within which Local Taxes may be paid without Interest and reducing Interest Charges on Unpaid 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 Chapter fifty-nine of the General Laws, as amended
2 in section fifty-seven by section two of chapter two
3 hundred and sixty-nine of the acts of nineteen hun-
4 dred and twenty-six, is hereby further amended by
5 striking out said section fifty-seven and inserting in
6 place thereof the following:— *Section 57.* Taxes
7 shall be payable in every city, town and district in
8 which the same are assessed, and bills for the same
9 shall be sent out, not later than October fifteenth of
10 each year, unless by ordinance, by-law or vote of the
11 city, town or district, an earlier date of payment is
12 fixed. On all taxes remaining unpaid after the expira-
13 tion of thirty days from said October fifteenth, or
14 from such earlier date, as the case may be, interest

15 shall be paid at the rate of five per cent per annum
16 and computed from the date on which the taxes
17 become payable. In no case shall interest be added
18 to taxes paid prior to the expiration of thirty days
19 from the date when they are payable. Bills for taxes
20 assessed under section seventy-five shall be sent out
21 not later than December twenty-sixth, and such taxes
22 shall be payable not later than December thirty-first.
23 If they remain unpaid after that date, interest shall
24 be paid at the rate above specified, computed from
25 December thirty-first until the day of payment, but
26 if, in any case, the tax bill is sent out later than
27 December twenty-sixth, said taxes shall be payable
28 not later than ten days from the day upon which said
29 bill is sent out, and interest shall be computed from
30 the fifteenth day following the date when the tax
31 becomes due. In all cases where interest is payable
32 it shall be added to and become a part of the tax.