
By Mr. Pratt of Saugus, petition of Nathaniel M. Nichols, secretary of the Massachusetts Collectors and Treasurers Association for amendment of the law regulating redemption of tax titles. Taxation.

The Commonwealth of Massachusetts

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

An Act relative to the Redemption of Tax Titles.

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 sixty-two of chapter sixty of the General
2 Laws, Tercentenary edition, is hereby amended by
3 inserting after the word "section" in line twenty-
4 three the following words:— At the option of any
5 person having an interest in land so taken by a town
6 such person may make partial payments for redemp-
7 tion in amounts not less than ten dollars and payment
8 so made shall be credited against the total amount
9 required for redemption and a person so making pay-
10 ment, provided the amount so paid by installments
11 shall exceed one year's taxes, shall have a period of
12 one year more before foreclosing of the rights of re-
13 demption, — so that said section will read as follows:
14 — *Section 62.* Any person having an interest in
15 land taken or sold for non-payment of taxes, including
16 those assessed under sections twelve, thirteen and

17 fourteen of chapter fifty-nine, or his heirs or assigns,
18 may, at any time prior to the filing of a petition for
19 foreclosure under section sixty-five, redeem the same
20 by paying or tendering to the treasurer, if the estate
21 has been taken or purchased by the town, the amount
22 of the tax, all intervening taxes, charges and fees, and
23 interest on the whole at the rate of eight per cent per
24 annum; or by paying or tendering to the purchaser,
25 or his legal representatives or assigns, the original sum
26 and intervening taxes paid by him and interest on
27 the whole at said rate. In each case he shall also pay
28 for examination of title and a deed of release not more
29 than three dollars in the aggregate; and in addition
30 thereto the actual cost of recording the tax deed or
31 evidence of taking. He may redeem the land by
32 paying to the collector the sum which he would be
33 required to pay to the purchaser, with one dollar
34 additional. If land taken by or sold to a city or
35 town for non-payment of taxes is redeemed, the
36 city treasurer or acting city treasurer, notwithstand-
37 ing the provisions of the charter of his city, or the
38 town treasurer, as the case may be, shall sign, execute
39 and deliver on behalf of the city or town a release of
40 all the right, title and interest, which it acquired by
41 such taking or purchase, in and to the land so re-
42 deemed. No person shall knowingly collect or at-
43 tempt to collect for the redemption of any such land
44 a sum of money greater than that authorized by this
45 section. At the option of any person having an
46 interest in land so taken by a town such person may
47 make partial payments for redemption in amounts
48 not less than ten dollars and payment so made shall
49 be credited against the total amount required for
50 redemption and a person so making payment, pro-

51 vided the amount so paid by installments shall ex-
52 ceed one year's taxes, shall have a period of one year
53 more before foreclosing of the rights of redemption.
54 Nothing in this section nor in sections sixty-five to
55 seventy-five, inclusive, shall be construed to prevent
56 the title of a person or a city or town purchasing land
57 at a sale under section seventy-nine or eighty from
58 becoming absolute without any foreclosure proceed-
59 ings under said sections sixty-five to seventy-five,
60 inclusive.

