

HOUSE No. 1057

By Mr. Woekel of Methuen, petition of Carl A. Woekel for reduced interest charges on unpaid taxes and relative to abolishing certain fees of collectors of taxes. Taxation.

The Commonwealth of Massachusetts

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

An Act providing for Reduced Interest Charges on Certain Unpaid Taxes and abolishing Certain Fees of Collectors of 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 fifty-nine of the General
2 Laws, as appearing in the Tercentenary edition
3 thereof, is hereby amended by striking out section
4 fifty-seven and inserting in place thereof the follow-
5 ing:—
- 6 *Section 57.* Taxes shall be payable in every city,
7 town and district in which the same are assessed, and
8 bills for the same shall be sent out, not later than
9 October fifteenth of each year, unless by ordinance,
10 by-law or vote of the city, town or district, an earlier
11 date of payment is fixed. On all taxes remaining un-
12 paid after the expiration of seventeen days from said
13 October fifteenth, or after such longer time as may be
14 fixed by any city, town or district which fixes an

15 earlier date for payment, but not exceeding thirty
16 days from such earlier date, interest shall be paid at
17 the following rate computed from the date on which
18 the taxes become payable: at the rate of five per cent
19 per annum on all taxes assessed to any taxpayer, in
20 any one city or town, if such taxes remain unpaid
21 after the expiration of three months from the date on
22 which they became payable, but if, in any case, the
23 tax bill is sent out later than the day prescribed, in-
24 terest shall be computed only from the expiration of
25 such seventeen days or said longer time. In no case
26 shall interest be added to taxes paid prior to the ex-
27 piration of seventeen days from the date when they
28 are payable, nor shall any city or town so fix an earlier
29 date of payment and longer time within which taxes
30 may be paid without interest as would permit the pay-
31 ment of any taxes without interest after November
32 first of the year in which they are due. Bills for taxes
33 assessed under section seventy-five shall be sent out
34 not later than December twenty-sixth, and such taxes
35 shall be payable not later than December thirty-
36 first. If they remain unpaid after that date, inter-
37 est shall be paid at the rate above specified, computed
38 from December thirty-first until the day of payment,
39 but if, in any case, the tax bill is sent out later than
40 December twenty-sixth, said taxes shall be payable
41 not later than ten days from the day upon which
42 said bill is sent out, and interest shall be computed
43 from the fifteenth day following the date when the
44 tax becomes due. In all cases where interest is pay-
45 able it shall be added to and become a part of the tax.

1 SECTION 2. Section two of chapter sixty A of the
2 General Laws, as appearing in the Tercentenary edi-

3 tion thereof, is hereby amended by striking out, in the
4 thirty-fourth line, the word "six" and inserting in
5 place thereof the word: — five, — so that next to the
6 last sentence will read as follows:— Owners who
7 neglect to pay taxes assessed under this chapter shall
8 pay interest at the rate of five per cent per annum
9 from the time when such taxes were payable until
10 paid, if such payment is made before the commence-
11 ment of proceedings for recovery thereof, and twelve
12 per cent if made after the commencement thereof.

1 SECTION 3. Section fifteen of chapter sixty of the
2 General Laws, as appearing in the Tercentenary edi-
3 tion thereof, is hereby amended by striking out, in the
4 seventh line, the following "1. For the written de-
5 mands provided for by law, thirty-five cents;"

