# HOUSE . . . . No. 1327

## The Commonwealth of Massachusetts

House of Representatives, April 11, 1933.

The committee on Taxation, to whom were referred the petition (accompanied by bill, House, No. 554) of Melvin G. Rogers and another that the expense of collection of local taxes be simplified and reduced, and the petition (accompanied by bill, House, No. 681) of Frank Clarkson relative to written demands in connection with sales of land by collectors of taxes, report the accompanying bill (House, No. 1327).

For the committee,

FRANK CLARKSON.

# The Commonwealth of Massachusetts

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

An Act relative to Proceedings by Collectors of Taxes in Respect to Demands.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Section sixteen of chapter sixty of the General Laws, Tercentenary edition, is hereby amended by striking out said section, and inserting in place thereof the following new section: —

*Section 16.* The collector shall, before selling the land of a resident, or non-resident, or distraining the goods of any person, or arresting him for his tax, serve on him a statement of the amount thereof with a demand for its payment. If two or more parcels of land are assessed in the name of a resident, or non-resident, the statement of the aggregate amount thereof may be made in one demand. Such demand may also include taxes due on tangible personal property and motor vehicle excise. If the heirs of a deceased person, co-partners or two or more persons are jointly assessed, service need be made on only one of them. Such demand for the tax upon land may be made upon the person occupying the same on April first of the year in which the tax is assessed. No demand need be made on a mortgagee, unless he has given notice under section thirty-eight, in which case no demand need be made on the owner or occupant. Demand shall be made by the collector by mailing the same to

the last or usual place of business or abode, or to the address best known to him, and failure to receive the same shall not invalidate a tax or any proceedings for the enforcement or collection of the same.

SECTION 2. Said chapter sixty is hereby further amended by striking out section five and inserting in place thereof the following: —

*Section 5.* A collector of taxes receiving from the assessors a list and warrant under the preceding section shall forthwith proceed to collect the poll taxes from the persons entered on such list. Poll taxes shall be due and payable at the expiration of thirty days from the date upon which the notice was issued by the collector. At the expiration of said thirty days the collector may issue a demand for payment or may include a statement of the amount due in the demand issued, under the provisions of section sixteen. All laws relating to the collection of taxes, to the duties and powers of collectors, to money collected as taxes, interest, charges and fees, to the accounting for and turning over of money so collected, and to the crediting thereof to the collector, shall apply to the collection of poll taxes from the persons whose names appear on such lists.

SECTION 3. Said chapter sixty is hereby further amended by striking out section one hundred and five and inserting in place thereof the following: —

*Section 105.* Forms used in proceedings for the collection of taxes under this chapter or any chapter relating to the assessment and collection of taxes, betterments or other assessments shall be in such form as prescribed by the commissioner and shall be deemed sufficient for the proceedings to which they respectively relate.