

Accompanying the sixteenth recommendation of the Commissioner of Corporations and Taxation (House, No. 73). Taxation.

The Commonwealth of Massachusetts

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

An Act relative to the Sale of Property for Taxes and to the Definition of the Word "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 forty-three of chapter sixty of the General
2 Laws, as appearing in the Tercentenary edition thereof,
3 is hereby amended by striking out, in the tenth line,
4 the word "section" and inserting in place thereof the
5 word: — chapter, — so as to read as follows: — *Sec-*
6 *tion 43.* If the taxes are not paid, the collector shall,
7 at the time and place appointed for the sale, sell by
8 public auction, for the amount of the taxes and interest,
9 if any, and necessary intervening charges, the smallest
10 undivided part of the land which will bring said
11 amount, or the whole for said amount, if no person
12 offers to take an undivided part; and may at such
13 sale require of the purchaser an immediate deposit of
14 such sum as he considers necessary to insure good
15 faith in payment of the purchase money, and, on
16 failure of the purchaser to make such deposit forth-

17 with, the sale shall be void and another sale may be
18 made as provided in this chapter. The word "taxes"
19 as used in this chapter shall include all betterment
20 assessments or portions thereof and all other special
21 assessments which constitute a lien upon the land
22 and which have lawfully been placed upon the annual
23 tax bill.