

HOUSE No. 1869

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 2, 1945.

The committee on Taxation, to whom were referred the petition (accompanied by bill, House, No. 444) of Nathaniel M. Nichols (secretary of the Massachusetts Collectors and Treasurers Association) for legislation relative to the redemption of land sold for taxes, and the petition (accompanied by bill, House, No. 1317) of James H. Flanagan (treasurer of Boston) for legislation to regulate the procedure after abatement of a local tax, assessment, rate or charge, and clarifying the power to abate certain local taxes, assessments, rates and charges, report the accompanying bill (House, No. 1869).

For the committee,

GEORGE W. PORTER.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Five.

AN ACT REGULATING THE PROCEDURE AFTER ABATEMENT OF A LOCAL TAX, ASSESSMENT, RATE OR CHARGE, AND CLARIFYING THE POWER TO ABATE CERTAIN LOCAL TAXES, ASSESSMENTS, RATES AND CHARGES.

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 Laws
2 is hereby amended by inserting after section seventy,
3 as appearing in the Tercentenary Edition, the fol-
4 lowing new section: —

5 *Section 70A.* Whenever upon application for abate-
6 ment or otherwise any tax, assessment, rate or charge
7 assessed by a board or officer of a town, or any interest
8 thereon or costs relative thereto, is finally abated in
9 whole or in part by any court, officer, or board, which
10 latter term shall include the county commissioners
11 and the appellate tax board, the officer or the secre-
12 tary, clerk or similar official of the board assessing
13 such tax, assessment, rate or charge shall forthwith
14 give notice of such abatement to the collector and to
15 the auditor, accountant or similar official. If the
16 assessment was made by a board or officer other than
17 the assessors and the tax, assessment, rate, charge,
18 costs or interest is part of an annual tax, such notice
19 shall also be given to the assessors. Upon receipt of
20 such notice, the collector shall make due entry of the

21 abatement in his books, except where the tax, assess-
22 ment, rate or charge is an item in a tax title account
23 set up under section fifty of chapter sixty, in which
24 case he shall forthwith transmit such notice to the
25 treasurer, who shall forthwith enter the abatement on
26 the tax title account, which shall relieve the treasurer
27 of further responsibility with respect to the amount
28 abated. Whenever any tax, assessment, rate, charge,
29 costs or interest constituting an item in a tax title
30 account is abated in whole or in part, the account,
31 if any, set up on the books of the town showing the
32 amount of tax title revenue available when collected
33 shall be reduced accordingly. Whenever any tax,
34 which word as used in this sentence shall be construed
35 to mean the tax assessed under this chapter and not
36 to include any assessment, rate, charge, costs or
37 interest added thereto, is abated in whole or in part,
38 whether or not such tax has been collected and
39 whether or not such tax is secured by a tax title held
40 by the town, the amount of the abatement shall be
41 charged against the overlay of the year of such tax.

1 SECTION 2. Chapter fifty-eight of the General
2 Laws is hereby amended by striking out section eight,
3 as most recently amended by section one of chapter
4 three hundred and twenty-two of the acts of nineteen
5 hundred and thirty-five, and inserting in place thereof
6 the following:—

7 *Section 8.* Whenever it appears to the commis-
8 sioner that at the end of two years from the com-
9 mitment of any warrant to a collector any taxes upon
10 such warrant remain uncollected, or if collected have
11 not been turned over to the town treasurer, the com-
12 missioner shall within three months bring the matter
13 to the attention of the attorney general, who may

14 bring or cause to be brought an action of contract in
15 the name of the town against the collector and upon
16 his bond, in the superior court for the county where
17 the town lies. Any amount recovered under this
18 section shall be paid into the treasury of the town
19 in whose name the action is prosecuted; but all
20 reasonable expenses incurred by the attorney general
21 in any such action shall be borne by the town, and
22 may be recovered from it by the commonwealth in
23 contract. If, at any time after any tax, assessment,
24 rate or other charge has been committed to a col-
25 lector, such tax, assessment, rate or charge, or any
26 interest thereon or costs relative thereto, remains
27 unpaid and the commissioner is of the opinion that
28 such tax, assessment, rate, charge, costs or interest
29 should be abated, he may, in writing, authorize the
30 assessors or the board or officer assessing such tax,
31 assessment, rate or charge, to abate any part or the
32 whole of such tax, assessment, rate, charge, costs or
33 interest, whether or not the same is secured by a tax
34 title held by the town. The assessors or the board
35 or officer aforesaid may thereupon make the abate-
36 ment authorized and enter the same in their or his
37 record of abatements, making reference in said record
38 to such authorization as the cause or reason for the
39 abatement. If there is more than one such tax,
40 assessment, rate or charge, the abatement may be
41 authorized and made either by items or by a sum
42 total, stated in such written authorization. When-
43 ever authority to abate is granted under this section,
44 the commissioner shall forthwith give notice of the
45 grant of such authority to the collector, and, if the
46 tax, assessment, rate, charge, costs or interest in-
47 volved is secured by a tax title held by the town, to
48 the treasurer also.