

# HOUSE . . . . . No. 928

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Bill accompanying the petition of the New England Land Development Exchange and others relative to advertising the sale for taxes of unimproved land. Taxation. January 16.

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## The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Eighteen.

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### AN ACT

Relative to the Sale for Taxes of Unimproved Land and Apportionment of Costs for the Advertisement, Sale and Deed.

*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 four hundred and ninety of the  
2 acts of nineteen hundred and nine, section fifty, is hereby  
3 amended by adding thereto the following:—*provided,*  
4 *however,* if two or more of such lots are on the same plan  
5 or subdivision owned by the same person, then notice of  
6 sale and the publication of the advertisement shall be  
7 given as though such two or more lots were one parcel,—  
8 so that said section shall read as follows:—*Section 50.*  
9 Unimproved and unoccupied land laid out in lots or  
10 parcels the collector may give notice of the sale by

11 publication of an advertisement stating the name of the  
12 owner of record of each lot on the first day of April of  
13 the year of assessment, the tax due thereon and the  
14 number of such lot on a street, way or plan, without  
15 further description thereof: *provided, however*, if two or  
16 more of such lots on the same plat or subdivision are  
17 owned by the same person then the notice of sale and  
18 the publication of the advertisement shall be given and  
19 made as though such two or more lots were one parcel.

1 SECTION 2. Said chapter four hundred and ninety of  
2 the acts of nineteen hundred and nine, section fifty-two, is  
3 hereby amended by adding thereto the following:—  
4 Excepting however, where two or more of such lots on  
5 the same plat or subdivision are owned by the same  
6 person, then the apportionment of the costs shall be  
7 made as though said two or more lots were of one parcel,—  
8 so that said section shall read as follows:— *Section 52.*  
9 The cost of advertisement shall be apportioned equally  
10 among all the lots specified in the advertisement; the  
11 cost of the sale shall be apportioned equally among all  
12 the lots sold, and the cost of the deed shall be appor-  
13 tioned equally among all the lots conveyed thereby;  
14 excepting, however, where two or more of such lots on  
15 the same plat or subdivision are owned by the same  
16 person, then the apportionment of the costs shall be made  
17 as though said two or more lots were of one parcel.