

By Mr. Greenberg of Pittsfield (by request), petition of Robert G. Prentiss that cities and towns be authorized to require payment of real estate taxes in four installments during the fiscal year. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Six.

AN ACT EMPOWERING CITIES AND TOWNS OF THE COMMONWEALTH TO REQUIRE THAT TAXES ON REAL ESTATE BE PAID IN QUARTER-ANNUAL INSTALLMENTS IN THE YEAR FOR WHICH THE TAXES ARE ASSESSED.

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. Notwithstanding any provisions of law to the
2 contrary, cities and towns of the commonwealth are hereby
3 empowered to require payment of taxes levied on real property
4 in four installments during the course of the fiscal year. Ex-
5 cept as hereinafter stated, the first three installments, which
6 shall be due on January one, April one and July one respec-
7 tively, shall each be equal to twenty-five per cent of the total
8 tax due for the previous year, and the fourth installment,
9 which shall be due on October one, shall be an amount equal
10 to the balance of taxes due for the current year. Should the
11 first three payments amount to a sum in excess of the total
12 due for the current year, the balance shall be refunded to the
13 taxpayer on the date of the fourth installment. Upon petition
14 of a taxpayer who presents evidence of a change in assessed
15 valuation of his property or the granting of a tax exemption,
16 the board of assessors are hereby empowered to adjust the
17 amount of the first three installments to more nearly equal
18 twenty-five per cent of the actual tax, which would have been
19 paid during the previous year had the changes in evaluation
20 or exemption been then in effect.

1 SECTION 2. This act shall take effect upon acceptance by
2 a majority vote of a town meeting or city council.