

# SENATE . . . . . No. 1450

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By Mr. Schlosstein, a petition (accompanied by bill, Senate, No. 1450) of the Massachusetts Collectors and Treasurers Association, by William J. Callahan, and Frederic W. Schlosstein, Jr., for legislation to require the semi-annual payment of county tax assessments. Taxation.

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## The Commonwealth of Massachusetts

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

### AN ACT REQUIRING THE SEMI-ANNUAL PAYMENT OF COUNTY TAX ASSESSMENTS.

*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 31 of Chapter 35 of the General Laws is hereby  
2 amended by striking out the first sentence as appearing in  
3 Section 4 of Chapter 492 of the acts of 1974, and inserting in  
4 place thereof the following sentence: —

5 The county commissioners shall apportion and assess all  
6 county taxes among and upon the several cities and towns ac-  
7 cording to the most recent equalization and apportionment re-  
8 ported by the state tax commission to the general court pur-  
9 suant to section 10C of Chapter fifty-eight and shall by their  
10 clerk, certify the assessments thereof, and shall prescribe that  
11 one half of the amount so certified shall be paid on November  
12 twentieth and one half of such amount shall be paid on May  
13 twentieth.

