

HOUSE No. 2665

By Mr. Almeida of Plymouth, petition of Alfred Almeida, George J. Bourque and Haden G. Greenhalgh relative to the interest upon certain property taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE INTEREST UPON CERTAIN PROPERTY 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 57 of chapter 59 of the General Laws is hereby amended
2 by striking out the second sentence, as most recently amended by
3 section 1 of chapter 250 of the acts of 1976, and inserting in place
4 thereof the following sentence: — If any betterment assessment or
5 apportionment thereof, water rate or annual sewer use charge
6 added to such tax, or more than one half of the balance of any such
7 tax as reduced by any abatement, remains unpaid either after
8 December first of the fiscal year in which it is payable or after the
9 sixtieth day after the date on which the bill for such tax was mailed
10 if mailed after October first, interest at the rate of ten per cent per
11 annum, computed from October first, or from the date the bill for
12 such tax was mailed if mailed after October first, shall be paid on
13 so much of the unpaid amount as is in excess of said one half of
14 such balance.

