

By Mr. MacLean, a petition (accompanied by bill, Senate, No. 1764) of William Q. MacLean, Jr., Robert M. Koczera, Denis Lawrence and Joseph M. McIntyre (with the approval of the mayor and city council) for legislation to authorize preliminary tax payments in the city of New Bedford. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING PRELIMINARY TAX PAYMENTS IN THE CITY OF NEW BEDFORD.

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 the provisions of any general or
2 special law to the contrary, the City of New Bedford is hereby
3 authorized to issue a second half notice of preliminary tax in lieu
4 of the actual assessment and issuance of the tax bill in fiscal year
5 nineteen hundred and eighty-nine, and require the payment of pre-
6 liminary tax, which shall in no event exceed the amount of the
7 first preliminary tax as previously billed; provided, however, that
8 (a) the Commissioner of Revenue is satisfied that full and fair cash
9 valuations for fiscal year nineteen hundred and eighty-nine shall be
10 established for certification under paragraph (c) of section two A
11 of chapter fifty-nine of the General Laws; (b) the Assessors shall
12 submit to the Commissioner all information required to set the
13 tax rate pursuant to section twenty-three of said chapter, except
14 the assessed valuation of all real and personal property subject
15 to taxation for fiscal year nineteen hundred and eighty-nine, and
16 any other information as may be required for purposes of the
17 approval required by this section; and (c) the notice shall not be
18 issued until the Commissioner certifies in writing that these condi-
19 tions have been met and approves such issuance. The notice of
20 preliminary tax authorized by this act shall be in a form approved
21 by the Commissioner and shall be payable on or before May first
22 of the fiscal year, or the thirtieth day after the mailing of the notice,

23 whichever is later, without payment of interest. Upon certifica-
24 tion of full and fair cash valuations, the Assessors shall establish
25 the tax rate for fiscal year nineteen hundred and eighty-nine. In
26 no event shall the net amount to be raised by taxation, as
27 submitted to the Commissioner pursuant to the approval required
28 under this section, be exceeded, except to the extent that
29 additional new growth, as certified by the Commissioner pursuant
30 to paragraph (f) of section twenty-one C of chapter fifty-nine,
31 exceeds the prior approved amount. The actual tax assessed upon
32 the establishment of the tax rate for the fiscal year, after credit
33 is given for the preliminary tax payment previously made, shall
34 be payable on or before the thirtieth day of the mailing of the
35 bill for such tax, without payment of interest.

36 All provisions of section twenty-three D of chapter fifty-nine
37 regarding the procedures for issuing, mailing and collecting
38 preliminary taxes shall be applicable to the notice of preliminary
39 tax authorized by this act. To the extent that any rights or
40 remedies under law accrue from the date that the tax bill is issued,
41 only the tax bill issued upon the establishment of the tax rate for
42 the fiscal year shall govern such rights and remedies. The provi-
43 sions of section twenty-one C of chapter fifty-nine shall apply to
44 the tax rate established by the City of New Bedford for fiscal year
45 nineteen hundred and eighty-nine.

1 SECTION 2. The action of the City of New Bedford on
2 November 28, 1988, in issuing preliminary tax bills is hereby
3 ratified validated and confirmed.

1 SECTION 3. This act shall take effect upon its passage.