

By Mr. Bassett of Lynn, petition of the Massachusetts Municipal Association, Francis D. Doris, Gerard D'Amico and Timothy A. Bassett for legislation to authorize estimated tax payments in certain cities and towns. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING ESTIMATED TAX PAYMENTS IN CERTAIN CITIES AND TOWNS.

1 *Whereas*, the deferred operation of this act would tend to defeat
2 its purpose, which is to authorize forthwith the use of estimated tax
3 payments in certain cities and towns, therefore it is hereby declared
4 to be an emergency law, necessary for the immediate preservation
5 of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Notwithstanding the provisions of any general or special law to
2 the contrary, any city or town, undertaking a general revaluation
3 of its property under a program approved by the commissioner of
4 revenue for completion and implementation for fiscal year nine-
5 teen hundred and eighty-three and the commissioner of revenue is
6 satisfied that full and fair valuations shall be established prior to
7 February first, nineteen hundred and eighty-three for certification
8 under paragraph (c) of section two A of chapter fifty nine of the
9 General Laws and said commissioner certifies, in writing, that
10 these conditions have been met, is hereby authorized to issue a
11 notice of estimated tax and require the payment of such estimated
12 tax, which shall in no event exceed fifty percent of the tax payable
13 during the preceding fiscal year, in lieu of the actual assessment and
14 issuance of the tax bill. Upon the completion of the revaluation,

15 but no later than April first, nineteen hundred and eighty-three, the
16 assessors of such city or town shall establish the tax rate for fiscal
17 year nineteen hundred and eighty-three. Payment of the balance of
18 such tax bill, after credit is given for the estimated tax payment
19 previous made, shall represent the second payment upon such bill
20 that is payable on or before May first, nineteen hundred and
21 eighty-three without the payment of interest.

22 All provisions of law regarding the procedures for issuing, mail-
23 ing and collecting tax assessments upon real and personal property
24 and betterment assessments shall be applicable to the notice of
25 estimated tax provided hereunder including the payment of inter-
26 est under section fifty-seven of said chapter fifty-nine. To the
27 extent that any rights or remedies under law accrue from the date
28 that the tax bill is issued, only the tax bill issued upon the establish-
29 ment of the tax rate for fiscal year nineteen hundred and eighty-
30 three shall govern such rights or remedies.