

ACTS, 1983. - Chaps. 488, 489.

females, seven dollars, spayed females and males, four dollars.

SECTION 2. Notwithstanding the provisions of section one hundred and forty-seven of said chapter one hundred and forty or any other provision of law to the contrary, all money received for licenses or from sale of dog licenses by the town of Manchester or recovered as fines or penalties by said town under the provisions of said chapter one hundred and forty relating to dogs, shall be paid into the town treasury of said town and shall not thereafter be paid over by the town treasurer to Essex county.

SECTION 3. Notwithstanding the provisions of section one hundred and thirty-seven of said chapter one hundred and forty or any other provision of law to the contrary, the registering, numbering, describing and licensing of dogs, if kept in said town, shall be conducted by the town clerk of said town.

SECTION 4. This act shall take effect on April first, nineteen hundred and eighty-four.

Approved November 11, 1983.

Chap. 488. AN ACT EXEMPTING THE POSITION OF DIRECTOR OF MUNICIPAL GROUNDS IN THE CITY OF GARDNER FROM THE PROVISIONS OF CIVIL SERVICE LAW AND RULES.

Be it enacted, etc., as follows:

SECTION 1. Notwithstanding the provisions of any general or special law to the contrary, the position of director of municipal grounds in the city of Gardner shall be exempt from the provisions of chapter thirty-one of the General Laws.

SECTION 2. The provisions of section one shall not impair the civil service status of any person holding civil service status in the position of director of municipal grounds in the city of Gardner on the effective date of this act.

Approved November 11, 1983.

Chap. 489. AN ACT AUTHORIZING ESTIMATED TAX PAYMENTS FOR THE CITY OF MALDEN FOR THE FIRST HALF OF FISCAL YEAR NINETEEN HUNDRED AND EIGHTY-FOUR.

ACTS, 1983. - Chap. 489.

Be it enacted, etc., as follows:

SECTION 1. Notwithstanding the provisions of any general or special law to the contrary, the city of Malden is hereby authorized to issue a first half notice of estimated tax in lieu of the actual assessment and issuance of the tax bill for the fiscal year nineteen hundred and eighty-four and require the payment of such estimated tax, which shall in no event exceed fifty per cent of the tax payable during the preceding fiscal year. No later than April first, nineteen hundred and eighty-four, the assessors of the city of Malden shall establish the tax rate for fiscal year nineteen hundred and eighty-four. Payment of the balance of such tax bill, after credit is given for the estimated tax payment previously made, shall represent the second payment upon such bill that is payable on or before May first, nineteen hundred and eighty-four without payment of interest.

All provisions of law regarding the procedures for issuing, mailing and collecting tax assessments upon real and personal property and betterment assessments shall be applicable to the notice of estimated tax provided hereunder, including the payment of interest under section fifty-seven of chapter fifty-nine of the General Laws. To the extent that any rights or remedies under law accrue from the date that the tax bill is issued, only the tax bill issued upon the establishment of the tax rate for fiscal year nineteen hundred and eighty-four shall govern such rights or remedies. The provisions of section twenty-one C of said chapter fifty-nine shall apply to the tax rate for fiscal year nineteen hundred and eighty-four established by such city or town.

SECTION 2. Notwithstanding the provisions of section one, the city of Malden is hereby authorized to issue a notice of estimated tax in lieu of the tax bill for the fiscal year nineteen hundred and eighty-four may, with the prior written approval of the commissioner of revenue, require the payment of an estimated tax in excess of fifty per cent of the tax payable during fiscal year nineteen hundred and eighty-three to the extent that such excess represents one-half of the amount of tax accruing as a result of the loss of exemption from tax that had been granted in the preceding fiscal year.

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

Approved November 14, 1983.