

HOUSE No. 367.

[Bill accompanying the petition of Edward M. Phelps and others for legislation relative to the collection of taxes in the town of Foxborough. Towns. Jan. 28.]

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and One.

AN ACT

Relative to the Collection of Taxes in the Town of
Foxborough.

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. The town of Foxborough may, by
2 vote at its annual town meeting, or at any town
3 meeting specially called for that purpose, author-
4 ize its collector to advance and pay into the town
5 treasury on or before a day to be fixed by the
6 town in the fiscal year in which such tax shall be
7 assessed, not later however than the first day of
8 January following such assessment, all the taxes
9 committed to him for collection, less any dis-

10 count or compensation that he may be entitled to
11 receive for collecting said taxes, and less any
12 abatement that may be made by the assessors.

13 And when the town so votes the selectmen
14 shall insert in the collector's bond a provision
15 requiring him to guarantee the full and complete
16 payment into the town treasury on or before said
17 date all taxes committed to him for collection,
18 except as hereinbefore provided.

1 SECTION 2. This act shall not repeal, abridge
2 or modify any existing statute relating to the
3 assessment or collection of taxes, and a collector
4 under this act shall have the same and all the
5 power and authority to enforce the payment of
6 taxes by distress or seizure and sale of property,
7 imprisonment or otherwise, conferred upon a col-
8 lector, and taxes assessed upon real estate shall
9 constitute a lien thereon to the same extent to
10 which they do now, and may be enforced in the
11 manner provided by law.