

# HOUSE . . . . . No. 449.

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Bill accompanying the petition of Frank H. Grinnell for legislation relative to tax titles of real estate and the redemption thereof and to the collection of taxes by sale. Taxation. January 18.

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## Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Seven.

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### AN ACT

Relative to the Sale of Land for 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 1. Hereafter when land is sold for taxes  
2 by an invalid deed which is placed on record, the  
3 lien of the tax shall continue until the tax is paid,  
4 unless the deed is not indexed under the name of  
5 the record owner of the land at the time in respect  
6 of which the tax is assessed, and the tax may be re-  
7 assessed at any time.

1 SECTION 2. Hereafter the interest conveyed to a  
2 purchaser at a tax sale shall be a mortgage lien upon  
3 the land to secure the amount paid, with costs and  
4 interest and such other charges as a mortgagee is

5 now allowed by law to enforce with his debt, but  
6 nothing herein shall be held to allow any charges  
7 within the two year period for redemption now  
8 allowed, except the charges now provided by law.  
9 The holder of such a lien may foreclose the same by  
10 action and sale, under chapter one hundred and  
11 eighty-nine of the Revised Laws brought after two  
12 years from the date of sale of land for taxes, pro-  
13 vided that it shall be made to appear in such action  
14 that the periods now allowed by law for redemption  
15 have run against all parties defendant. Until judg-  
16 ment for sale in such action is rendered any party  
17 interested may redeem in equity notwithstanding  
18 the expiration of any period now allowed by law for  
19 redemption.

1 SECTION 3. The judgment for sale in such actions  
2 shall order that the parties to the action release and  
3 quit-claim to the purchaser at the sale.

1 SECTION 4. In such actions the collector's deed  
2 shall be prima facie evidence of its recitals and of  
3 the regularity of prior proceedings.

1 SECTION 5. The land court shall have exclusive  
2 jurisdiction of actions under chapter one hundred  
3 and eighty-nine or under this act.

1 SECTION 6. This act shall take effect upon its  
2 passage.