

HOUSE No. 1559

Bill accompanying the petition of Charles E. Walton and another relative to the sale of lands purchased or taken by cities and towns for non-payment of taxes. Taxation. January 22.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Fourteen.

AN ACT

Relative to the Sale of Lands purchased or taken by Cities and Towns for Non-payment of 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. Chapter four hundred and ninety, Part
2 II, of the acts of the year nineteen hundred and nine,
3 is hereby amended by striking out section sixty-eight
4 and inserting in place thereof the following:— *Section*
5 *68.* If no person redeems land taken or purchased by
6 a city or town within the time prescribed by law, its
7 collector for the time being, without any notice or other
8 special authority shall, within two years after the time
9 of redemption has expired, sell the same by public
10 auction, to the highest bidder, first giving notice of the
11 time and place of sale by publication thereof twenty-one
12 days at least before such sale, and by posting a notice

13 of the sale in some convenient and public place in his
14 precinct fourteen days at least before such sale; and if,
15 from any cause, such sale shall not be made within two
16 years, it shall be made by the collector for the time
17 being, when he deems best or at once, upon service upon
18 him of a written demand of any person interested therein.
19 The collector shall, for the city or town, execute and
20 deliver to the highest bidder therefor, a quitclaim deed.
21 If the amount bid is more than the expense of the sale,
22 together with the amount named in the collector's deed
23 or instrument of taking as due when the same was
24 executed, and together with all interests, charges and
25 subsequent taxes and assessments thereon, the balance
26 shall be deposited with the city or town treasurer to be
27 paid to the person entitled to the land, if demanded
28 within five years; otherwise it shall inure to said city or
29 town.

1 SECTION 2. Section sixty-nine of chapter four hundred
2 and ninety, Part II, of the acts of the year nineteen
3 hundred and nine is hereby amended by striking out,
4 at the end of the first line, the words "said amount",
5 and by striking out, at the beginning of the second line,
6 the words "or more", so as to read as follows:—
7 *Section 69.* If no person bids at such sale, or if the
8 person to whom the land is sold does not within ten
9 days pay to the collector the sum bid by him, the collector
10 shall make an affidavit of the facts, which shall be recorded
11 in the registry of deeds within thirty days of the date
12 at which the land was offered for sale, after which said
13 affidavit shall be in the custody of the city or town
14 treasurer, and the same, or a copy thereof, certified by
15 the register of deeds, shall be prima facie evidence of
16 the facts therein stated.

1 SECTION 3. Section seventy of chapter four hundred
2 and ninety, Part II, of the acts of the year nineteen
3 hundred and nine, is hereby amended by striking out
4 all of the section after the word "town", in the third
5 line, and in place thereof inserting the following:— and
6 thereupon said land shall belong to the city or town, —
7 so as to read as follows:— *Section 70.* The collector
8 shall, within thirty days after the recording of said affi-
9 davit, take possession of said land in behalf of the city
10 or town, and thereupon said land shall belong to the
11 city or town, in fee simple, subject to and to have the
12 benefit of all restrictions and easements lawfully existing
13 in, upon and over said land and appurtenant thereto at
14 the time of the original assessment on which said land
15 was taken or sold.

