

By Mr. Segel of Brookline, petition of James Segel that provision be made for a tax lien on certain real property held by certain organizations. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Four.

AN ACT CREATING A TAX LIEN ON REAL PROPERTY HELD BY CERTAIN ORGANIZATIONS.

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. Clause 3 of section 5 of chapter 59 of the
2 General Laws, as most recently amended by chapter 219 of the
3 acts of 1970, is hereby amended by adding at the end thereof the
4 following paragraph: —

5 The local assessors shall annually compute the amount of
6 property tax relieved relative to real property pursuant to this
7 clause. Such amount shall be recorded and in the event of the
8 sale or transfer of such real property the aggregate of the amount
9 so relieved relative to such property during either the five years
10 immediate preceding such sale or transfer or the years from
11 January first, nineteen hundred and seventy-four to the year of
12 such sale or transfer whichever period is shorter, shall constitute
13 a lien thereon. Such lien shall be payable on the date of sale or
14 transfer by the purchaser or transferee of such property to the
15 tax collector of the city or town wherein such property lies. No
16 deed or other instrument of conveyance of property which is
17 subject to such a lien shall be recorded unless the lien imposed
18 hereunder has been paid.

1 SECTION 2. This act shall apply to taxes levied for the fiscal
2 year commencing July first, nineteen hundred and seventy-four
3 and thereafter.

