
By Mr. McCarthy, a petition (accompanied by bill, Senate No. 826) of Robert E. McCarthy and Stanley E. Barnicoat for legislation relative to the payment of interest on suspended special assessments or betterment assessments on land in agricultural or horticultural use. Natural Resources and Agriculture.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE PAYMENT OF INTEREST ON SUSPENDED SPECIAL ASSESSMENTS OR BETTERMENT ASSESSMENTS ON LAND IN AGRICULTURAL OR HORTICULTURAL USE.

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 18 of Chapter 61A of the General Laws is hereby
2 amended by striking out the second sentence and inserting in
3 place thereof the following: —

4 Any such assessment and interest on account of such sus-
5 pended special assessments or betterment assessments shall,
6 however, upon application, be suspended during the time the
7 land is in agricultural or horticultural use and shall become
8 due and payable as of the date when the use of such land is
9 changed. The suspended interest shall be equal to the total
10 amount of interest which would have been paid if interest had
11 been paid annually. In the event only a portion of a tract of
12 land which benefits from a suspension of payment is changed
13 from such use, the assessment including interest shall become
14 due and payable as of the date when the use was changed only
15 to the extent of and in the proportion that the street front-
16 age of the entire tract of land which originally benefited from
17 a suspension of payment. Upon full payment of a portion of a
18 suspended assessment including interest, the tax collector may
19 issue a certificate to dissolve the lien for the assessment inso-
20 far as it affects the portion of the land changed from agricul-
21 tural or horticultural use. The procedure and requirements for
22 such certificate shall be the same as provided in Section nine
23 and section twelve of this chapter of the general laws with re-

24 spect to dissolution of a lien. Upon the issuance of such a cer-
 25 tificate, the lien for the portion of the original assessment in-
 26 cluding interest which remains unpaid shall continue and re-
 27 main in full force and effect until dissolved in accordance with
 28 law. A request for such a certificate shall be made in writing
 29 to the tax collector, and shall be accompanied by a plan and
 30 such other information as is required in the case of a request
 31 for a division of an assessment pursuant to section fifteen of
 32 this chapter.