

Accompanying the twelfth recommendation of the Department of Revenue (House, No. 244). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Eight.

AN ACT CLARIFYING CERTAIN PROVISIONS RELATING TO LOCAL TAX BILLS AND ABATEMENTS.

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. Section 8A of chapter 59 of the General Laws,
2 as so appearing is hereby amended by adding at the end thereof
3 the following paragraph: —

4 The excise imposed hereunder shall be committed by the board
5 of assessors to the collector of taxes together with their warrant
6 for the collection thereof in the same manner as real and personal
7 property taxes assessed under this chapter. The collector shall
8 notify the person assessed of the amount of the excise in the
9 manner provided in section three of chapter sixty. For the
10 collection of the excise assessed under this section the collector
11 shall have all the remedies provided by chapter sixty. The excise
12 assessed shall be due and payable on October first of the year
13 assessed, and if not paid on or before November first of the year
14 of assessment, or within thirty days after notification of said excise
15 if said notice is given after October first, shall bear interest as
16 provided in section fifty-seven of chapter fifty-nine.

1 SECTION 2. Section 57 of said chapter 59, as appearing in the
2 1986 Official Edition, is hereby amended by striking out the first
3 sentence and inserting in place thereof the following sentence: —
4 Except as otherwise provided, bills for real estate and personal
5 property taxes shall be sent out seasonably upon commitment in
6 every city, town and district in which the same are assessed, and

7 shall be due and payable on July first of each year for all purposes
8 except the calculation of interest as provided in this section.

1 SECTION 3. Section 57 of said chapter 59, as so appearing,
2 is hereby further amended by striking out, in line 18, the word
3 "February" and inserting in place thereof the following word: —
4 April.

1 SECTION 4. Section 57 of said chapter 59, as so appearing,
2 is hereby further amended by striking out the fifth, sixth and
3 seventh sentences and inserting in place thereof the following
4 sentences: — Bills for taxes assessed under section seventy-five or
5 section seventy-six shall be sent out seasonably upon commit-
6 ment, and shall be due and payable on the thirtieth day after the
7 date on which the bill for such tax was mailed. If the whole or
8 any part of such tax remains unpaid after the thirtieth day after
9 the date on which the bill for such tax was mailed, interest at the
10 rate of fourteen per cent per annum, computed from the date the
11 bill for which such tax was mailed, shall be paid on so much of
12 the tax that remains unpaid.

1 SECTION 5. Section 60 of said chapter 59, as so appearing,
2 is hereby amended by striking out the last paragraph and inserting
3 in place thereof the following paragraph: —
4 Applications for abatement or exemption under this chapter
5 shall, except in proceedings before the county commissioners, the
6 appellate tax board or a court of the commonwealth, be open only
7 to the inspection of the assessors, the commissioner, the deputies,
8 clerks and assistants of either the assessors or the commissioner
9 and such other officials or designated private auditors of the
10 commonwealth or of its political subdivisions as may have
11 occasion to inspect such applications in the performance of their
12 official, contractual or designated duties. For purposes of this
13 section, a designated private auditor shall be an individual,
14 corporation or other legal entity proficient in auditing selected by
15 the director of accounts or any city or town to perform an audit
16 which includes the assessing department of a city or town under
17 any legal authority, including an audit under sections forty or
18 forty-two of chapter forty-four, or an investigation under section
19 forty-six A of chapter forty-four.

1 SECTION 6. Section 69 of said chapter 59, as so appearing,
2 is hereby amended by striking out the last sentence, and inserting
3 in place thereof the following sentence: — No refund shall be paid
4 on account of an abatement when there remains an outstanding
5 balance of the tax to which the abatement relates, nor shall any
6 interest be paid on account of an abatement for any period during
7 which any part of the abated tax, net of the amount of the
8 abatement, was outstanding.

1 SECTION 7. Chapter 60A of the General Laws, as so
2 appearing, is hereby amended by adding the following section: —
3 Section 7. If a collector is satisfied that an excise that has been
4 committed to him or to any of his predecessors in office for
5 collection, is uncollectible by reason of the death, absence,
6 poverty, insolvency, bankruptcy, or other inability of the person
7 assessed to pay, he shall notify the assessors thereof in writing an
8 oath, stating why such excise cannot be collected. The assessors
9 shall act upon such notification within thirty days, and, after due
10 inquiry, may abate such excise or any part thereof, and shall
11 certify such abatement in writing to the collector, and said
12 certificate shall discharge the collector from further obligation to
13 collect the excise so abated.

1 SECTION 8. Section 1 of said chapter 60A, as so appearing,
2 is hereby amended by inserting in line 115, after the words “by
3 sale or otherwise” the following words: and its registration
4 surrendered.

1 SECTION 9. Section 1 of said chapter 60A, as so appearing
2 is hereby further amended by inserting, in line 119, after the words
3 “by sale or otherwise” the following words: — and the registration
4 of such motor vehicle or trailer is surrendered.

1 SECTION 10. Section 1 of said chapter 60A, as so appearing,
2 is hereby further amended by inserting, in line 137, after the words
3 “by sale or otherwise” the following words: — and surrender of
4 registration.

The first of these is the fact that the
 government has not yet decided upon
 the course to be pursued in the
 present crisis. It is true that the
 cabinet has met several times, but
 no definite plan has been adopted.
 The public mind is therefore in a
 state of uncertainty and anxiety.
 It is to be hoped that the
 government will soon take a
 definite course, and that the
 public will be able to rely upon
 the wisdom and ability of the
 rulers of the country.

The second of these is the fact that
 the opposition is not yet united.
 It is true that there are many
 parties and sects, but they have
 not yet formed a solid front.
 This is due to the fact that
 each party has its own interests
 and its own views upon the
 present crisis. It is to be hoped
 that the opposition will soon
 unite, and that they will be
 able to present a united front
 to the government. This is
 necessary if they are to have
 any effect upon the course of
 the government.

The third of these is the fact that
 the public mind is in a state of
 uncertainty and anxiety. This is
 due to the fact that the
 government has not yet decided
 upon the course to be pursued.
 It is to be hoped that the
 government will soon take a
 definite course, and that the
 public will be able to rely upon
 the wisdom and ability of the
 rulers of the country.