

By Mr. Reinstein of Revere, petition of William G. Reinstein and Michael R. Knapik for legislation to further regulate the payment of real estate taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

AN ACT FURTHER REGULATING THE PAYMENT OF REAL ESTATE 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 Chapter 59 of the General Laws is hereby amended by inserting
2 after section 57C the following section: —

3 Section 57D. The provisions of this section shall be applicable
4 in any city or town which accepts the provisions of this section,
5 notwithstanding the provisions of section fifty-seven. Except as
6 otherwise provided, a notice of preliminary tax for real estate and
7 personal property shall be sent out no later than July first of each
8 year and shall be due and payable on August first, after which
9 date, if unpaid, it shall become delinquent and subject to interest
10 as provided herein. This preliminary bill shall in no event exceed
11 fifty percent of the tax payable during the preceding fiscal year.
12 In the event the preliminary bill is not mailed by July first, it shall
13 be due and payable thirty days after it is mailed.

14 All provisions of law regarding the procedures for issuing,
15 mailing and collecting tax assessments upon real and personal
16 property and betterment assessments shall be applicable to the
17 notice of preliminary tax provided hereunder, including the
18 payment of interest. To the extent that any rights or remedies
19 under law accrue from the date that the tax bill is issued, only
20 the tax bill issued upon the establishment of the tax rate for the
21 current fiscal year shall govern such rights and remedies. The
22 provisions of section twenty-one C shall apply to the tax rate
23 established by the City or town for the current fiscal year.

24 Notwithstanding the provisions of the first paragraph, a city
25 or town which seeks to issue a notice of preliminary tax for any
26 fiscal year may, with the prior written approval of the
27 commissioner, require the payment of the preliminary tax in
28 excess of fifty percent of the tax payable during the preceding
29 fiscal year to the extent that such excess represents fifty percent
30 of the amount of tax accruing as a result of the loss of exemption
31 from tax that had been granted in the preceding fiscal year or to
32 the extent that such excess represents fifty percent of the amount
33 of the tax accruing as a result of improvements to the parcel. A
34 city or town is further authorized under this paragraph to issue
35 a notice of preliminary tax for any property which becomes
36 subject to taxation for the first time in a current fiscal year.

37 The actual tax bill issued upon the establishment of the tax rate
38 for the fiscal year after credit is given for the preliminary tax
39 payments previously made, shall be due and payable on February
40 first, after which date, if unpaid, shall become delinquent. In the
41 event that actual tax bills are not mailed by December thirty-first,
42 then upon establishment of the tax rate, bills shall become due
43 and payable thirty days after mailing. Such bills shall represent
44 the full balance owed after credit is given for the preliminary tax
45 payment previously made.

46 Bills for taxes assessed under section seventy-five or section
47 seventy-six shall be sent out seasonably upon commitment and
48 shall be due and payable on February first or thirty days after
49 the date on which the said bills are mailed, whichever is later. If
50 any such installment, tax betterment, assessment or apportion-
51 ment thereof, water rate or annual sewer use or other charge added
52 to such tax, as reduced by any abatement, is not timely paid it
53 shall be delinquent and interest at the rate of fourteen percent per
54 annum computed from the due date shall be paid. For purposes
55 of this section, amounts not timely received shall be deemed
56 unpaid. The commissioner of revenue may issue guidelines as
57 appropriate for the implementation of this section.