

# HOUSE . . . . . No. 610

By Mr. Brett of Quincy, petition of Joseph E. Brett relative to the collection of local property taxes and establishing February first, May first and August first in each year as the date for payment of estimated property taxes. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Nine.

### AN ACT RELATIVE TO THE COLLECTION OF LOCAL PROPERTY 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. The General Laws are hereby amended by  
2 inserting after chapter 58A the following chapter:—

#### 3 CHAPTER 58B.

#### 4 COLLECTION OF LOCAL PROPERTY TAXES.

5 *Section 1. Assessment of Estimated Property Tax.*—The  
6 assessors of every city having a Plan D or Plan E charter  
7 which accepts this chapter by the affirmative vote of two  
8 thirds of all the members of its city council, and the assessors  
9 of every other city which accepts this chapter by a majority  
10 vote of its city council, with the approval of its mayor,  
11 and the assessors of every town which accepts this chap-  
12 ter by a majority vote of its inhabitants at an annual  
13 town meeting, shall not later than the fifth day of  
14 January in each year assess upon every person upon  
15 whom in such year they will assess a real estate tax  
16 under chapter fifty-nine and also upon every person upon  
17 whom in such year they will assess a personal property  
18 tax under said chapter, and commit with their warrant  
19 to the collector of taxes, an estimated property tax which  
20 shall be in such amount as they estimate will equal three  
21 fourths of the tax to be assessed by them upon such

22 person in such year under said chapter fifty-nine, or, if they  
23 so elect, in such amount as is equal to three fourths of the tax  
24 assessed by them under said chapter fifty-nine in the preced-  
25 ing year on the same property. Such city or town may, in the  
26 manner above provided, rescind its acceptance of this chapter  
27 which shall then no longer be in effect therein after December  
28 thirty-first of the year in which rescission was voted, but such  
29 rescission shall in no way affect any rights or liabilities  
30 acquired or incurred prior to the effective date thereof.

31 *Section 2. Bill for Estimated Property Tax.*—Every col-  
32 lector of taxes to whom an estimated property tax is com-  
33 mitted under this chapter shall forthwith send to the person  
34 assessed a bill or notice thereof which shall be in a form  
35 approved by the commissioner.

36 *Section 3. Dates for Payment of Estimated Property*  
37 *Tax.*—Every estimated property tax assessed under this  
38 chapter shall be due and payable in three equal instalments,  
39 on February first, May first and August first of the year in  
40 which such tax is assessed.

41 *Section 4. Credit for, or Refund of, Payments.*—Every  
42 payment, except a payment of interest, made on account of  
43 an estimated property tax assessed under this chapter in any  
44 year to any person on any property shall, to the extent of the  
45 tax assessed in such year to such person on such property  
46 under chapter fifty-nine, be credited on the due date of the  
47 tax so assessed under chapter fifty-nine as a payment thereon.  
48 Every payment, except a payment of interest, made on  
49 account of an estimated property tax assessed under this  
50 chapter which is not credited as aforesaid shall, subject to  
51 section ninety-three of chapter sixty, be refunded by the city  
52 or town to the person paying the same; provided, that within  
53 six years after such payment such person files with the  
54 treasurer of the city or town a written application therefor on  
55 a form approved by the commissioner.

56 *Section 5. Revision of Estimated Property Tax.*—Assessors  
57 assessing in any year to any person on any property an  
58 estimated property tax under this chapter may at any time,  
59 upon the application of the person assessed or of their own  
60 motion, abate so much of such estimated property tax as  
61 remains unpaid, if such estimated property tax is in excess of

62 three fourths of a revised estimate of the tax to be assessed in  
63 such year to such person on such property under chapter  
64 fifty-nine, or if such estimated property tax is in excess of the  
65 tax assessed in such year to such person on such property  
66 under chapter fifty-nine.

67 *Section 6. Interest on Unpaid Estimated Property Taxes.*  
68 —Interest shall be paid at the rate of four per cent per  
69 annum on so much of each instalment of every estimated  
70 property tax assessed under this chapter as remains unpaid  
71 after the expiration of one month from the due date of such  
72 instalment, computed from the due date of such instalment.  
73 A collector of taxes shall, on October first in each year in  
74 which an estimated property tax assessed to any person on  
75 any property under this chapter and also a tax assessed to  
76 such person on such property under chapter fifty-nine are  
77 committed to him, compute the interest, if any, due but  
78 unpaid on said date on each instalment of such estimated  
79 property tax and add the same to, and collect the same as a  
80 part of, the tax assessed under chapter fifty-nine.

1 SECTION 2. Section 57 of chapter 59 of the General Laws is  
2 hereby amended by striking out the first sentence, as most  
3 recently amended by section 1 of chapter 265 of the acts of  
4 1949, and inserting in place thereof the following sentence:—  
5 Except as otherwise provided, real estate and personal prop-  
6 erty taxes shall be due and payable on October first of each  
7 year in every city, town and district in which the same are  
8 assessed.

1 SECTION 3. The first paragraph of section 15 of chapter 60  
2 of the General Laws is hereby amended by striking out clause  
3 1, as appearing in chapter 398 of the acts of 1952, and  
4 inserting in place thereof the following clause:—

5 1. For interest, the interest provided in section fifty-seven  
6 of chapter fifty-nine, and, in addition thereto, the interest, if  
7 any, added under section six of chapter fifty-eight B.

