

By Mr. Manning of Milton, petition of the Association of Massachusetts Assessors and M. Joseph Manning that provision be made for the imposition of liens on the estates of certain persons relieved of taxation. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE IMPOSITION OF LIENS ON THE ESTATES OF CERTAIN PERSONS RELIEVED OF TAXATION.

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
2 inserting after section 5 the following section: —

3 *Section 5A.* In the event that a person is relieved of tax-
4 tion under any provisions of clause seventeenth of of clause
5 eighteen or clause forty-one of section five, upon his death his
6 estate, to the extent that it exceeds his debts, reasonable
7 funeral and burial expenses and reasonable expenses of admini-
8 stration, shall be chargeable with the amount of taxes from
9 which he is so relieved with interest at the rate of eight per
10 cent per annum from the date of his death. His estate shall be
11 so chargeable notwithstanding the time when such taxes were
12 assessed; provided, however, that they were assessed on or after
13 January first, nineteen hundred seventy-two. The assessors shall
14 annually compute the amount of such taxes, record the same
15 and, upon the death of the person relieved, commit the aggre-
16 gate amount to the collector upon a special warrant, and such
17 collector shall present the claim for payment in the same
18 manner as provided for presentation of claims of creditors of
19 the estate and have like power to bring suit thereon.

