

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia relative to abatement of local taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATING TO ABATEMENT OF LOCAL 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. Section 8 of Chapter 58 of the General Laws is
2 hereby amended by striking out the present section and inserting
3 the following: —

4 Whenever it appears to the commissioner that at the end of two
5 years from the commitment of any warrant to a collector any taxes
6 upon such warrant remain uncollected, or if collected have not
7 been turned over to the town treasurer, the commissioner shall
8 within three months bring the matter to the attention of the attor-
9 ney general, who may bring or cause to be brought an action of
10 contract in the name of the town against the collector and upon his
11 bond, in the superior court for the county where the town lies. Any
12 amount recovered under this section shall be paid into the treasury
13 of the town in whose name the action is prosecuted; but all reason-
14 able expenses incurred by the attorney general in any such action
15 shall be borne by the town, and may be recovered from it by the
16 commonwealth.

1 SECTION 2. Chapter 58 of the General Laws is further amend-
2 ed by adding the following: —

3 *Section 8C.* If, at any time after any tax, assessment, rate or
4 other charge pursuant to chapters fifty-nine, sixty, sixty A, sixty B,
5 sixty-one, sixty-one A, and sixty-one B has been committed to a
6 collector such tax, assessment, rate or charge, or any interest
7 thereon or costs relative thereto, remains unpaid and a majority of
8 the board of assessors, or officer performing the duties of the board
9 of assessors, is of the opinion that such tax, assessment, rate,

10 charge, costs or interest should be abated, said board or officer
11 may, in writing abate any part or the whole of such tax assessment,
12 rate, charge, costs or interest, whether or not the same is secured by
13 a tax title held by the town. Any abatement authorized under this
14 section shall be entered in the record of abatements citing this
15 section as the cause for the abatement. Written notice of such
16 abatement shall forthwith be given to the collector and to the
17 commissioner of revenue.

18 If, at any time after a tax, assessment, rate or other charge has
19 been committed to a collector pursuant to any chapter of the
20 General Laws not specified in the previous paragraph, such tax,
21 assessment, rate or charge or any interest thereon or costs relative
22 thereto, remains unpaid and the commissioner of revenue is of the
23 opinion that such tax, assessment, rate, charge, costs or interest
24 should be abated, he may in writing authorize the assessors or the
25 board or officer assessing such tax, assessment, rate or charge to
26 abate any part or the whole of such tax, assessment, rate, charge,
27 costs or interest, whether or not the same is secured by a tax title
28 held by the town. The assessors or the board or officer aforesaid
29 may thereupon make the abatement authorized and enter the same
30 in their or his record of abatements, making reference in said
31 record to such authorization as the cause or reason for the abate-
32 ment. If there is more than one such tax, assessment, rate or charge,
33 the abatement may be authorized and made either by items or by a
34 sum total, stated in such written authorization. Whenever author-
35 ity to abate is granted under this section, the commissioner shall
36 forthwith give written notice of the grant of such authority to the
37 collector, and, if the tax, assessment, rate, charge, costs or interest
38 involved is secured by a tax title held by the town, also to the
39 treasurer.