

# HOUSE . . . . . No. 5916

## The Commonwealth of Massachusetts



THE COMMONWEALTH OF MASSACHUSETTS  
EXECUTIVE DEPARTMENT

STATE HOUSE • BOSTON 02133

MICHAEL S. DUKAKIS  
GOVERNOR

May 25, 1984

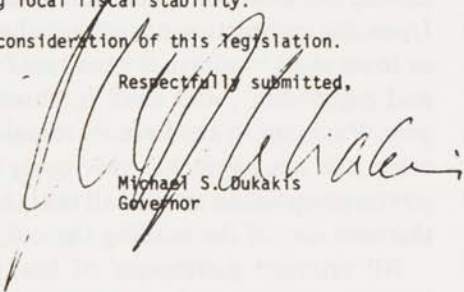
To the Honorable Senate and House of Representatives:

I am submitting herewith for your consideration "An Act Authorizing Further Estimated Tax Payments in Certain Cities and Towns".

This act would allow cities and towns that have not yet completed revaluation programs for fiscal year 1984 to issue a second estimated tax bill in order to avoid substantial borrowing costs due to their inability to mail timely tax bills. The act is effective solely for fiscal year 1984 revaluations and is consistent with the State's interests in achieving the orderly completion of revaluation and in promoting local fiscal stability.

I urge your favorable consideration of this legislation.

Respectfully submitted,



Michael S. Dukakis  
Governor

## The Commonwealth of Massachusetts

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

### AN ACT AUTHORIZING FURTHER ESTIMATED TAX PAYMENTS IN CERTAIN CITIES AND TOWNS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Notwithstanding the provisions of any general or special law to  
2 the contrary, any city or town undertaking a general revaluation of  
3 its property under a program approved by the commissioner of  
4 revenue for completion and implementation for fiscal year nine-  
5 teen hundred and eighty-four, and providing that the commis-  
6 sioner of revenue is satisfied that full and fair valuations for fiscal  
7 year nineteen hundred and eighty-four shall be established for  
8 certification under paragraph (c) of section two A of chapter  
9 fifty-nine of the General Laws and providing further that said  
10 commissioner certifies in writing that these conditions have been  
11 met, is hereby authorized to issue a second half notice of estimated  
12 tax in lieu of the actual assessment and issuance of the tax bill, and  
13 require the payment of such estimated tax, which shall in no event  
14 exceed the amount of the first estimated tax as previously billed.  
15 Upon the completion of such revaluation, the assessors of such city  
16 or town shall establish the tax rate for fiscal year nineteen hundred  
17 and eighty-four, and shall forthwith wend out tax bills for said  
18 year. Payment of any balance remaining after credit is given for the  
19 estimated tax payments previously made, shall represent the final  
20 payment upon the actual bill that shall be payable on or before the  
21 thirtieth day of the mailing thereof, without payment of interest.

22 All relevant provisions of law regarding the procedures for  
23 issuing, mailing and collecting tax assessments upon real and  
24 personal property and betterment assessments shall be applicable  
25 to the notice of estimated tax provided hereunder, including the  
26 payment of interest under section fifty-seven of said chapter fifty-  
27 nine. To the extent that any rights or remedies under law accrue  
28 from the date that the tax bill is issued, only the tax bill issued upon

29 the establishment of the tax rate for fiscal year nineteen hundred  
30 and eighty-four shall govern such rights or remedies.

31 The provisions of section twenty-one C of said chapter fifty-nine  
32 shall apply to the tax rate for fiscal year nineteen hundred and  
33 eighty-four established by such city or town.

The first part of the year was spent in the  
 study of the history of the country and  
 the progress of the various branches of  
 science. The second part was devoted to  
 the study of the natural history of the  
 country, and the progress of the various  
 branches of science. The third part was  
 devoted to the study of the history of the  
 country, and the progress of the various  
 branches of science.

The fourth part of the year was spent in  
 the study of the history of the country  
 and the progress of the various branches  
 of science. The fifth part was devoted  
 to the study of the natural history of  
 the country, and the progress of the  
 various branches of science.

The sixth part of the year was spent in  
 the study of the history of the country  
 and the progress of the various branches  
 of science. The seventh part was devoted  
 to the study of the natural history of  
 the country, and the progress of the  
 various branches of science.

The eighth part of the year was spent in  
 the study of the history of the country  
 and the progress of the various branches  
 of science. The ninth part was devoted  
 to the study of the natural history of  
 the country, and the progress of the  
 various branches of science.

The tenth part of the year was spent in  
 the study of the history of the country  
 and the progress of the various branches  
 of science. The eleventh part was devoted  
 to the study of the natural history of  
 the country, and the progress of the  
 various branches of science.

The twelfth part of the year was spent in  
 the study of the history of the country  
 and the progress of the various branches  
 of science.