

AN ACT RELATIVE TO THE PENSIONS PAYABLE TO CERTAIN  
 RETIRED PUBLIC SCHOOL JANITORS IN CERTAIN CITIES AND  
 TOWNS. Chap.202

*Be it enacted, etc., as follows:*

Pensions payable by a city or town to public school janitors, formerly employed by it and retired under the provisions of section forty-four of chapter thirty-two of the General Laws prior to the effective date of chapter two hundred and twenty-three of the acts of nineteen hundred and thirty-six, may be increased to the amount authorized by said section forty-four, as amended by said chapter two hundred and twenty-three.

*Approved April 13, 1937.*

AN ACT FURTHER REDUCING THE RATE OF INTEREST ON  
 UNPAID LOCAL TAXES. Chap.203

*Be it enacted, etc., as follows:*

SECTION 1. Section fifty-seven of chapter fifty-nine of the General Laws, as most recently amended by section one of chapter one hundred and fifty-eight of the acts of nineteen hundred and thirty-five, is hereby further amended by striking out, in the sixth line, the word "five" and inserting in place thereof the words:—four and one half,—so as to read as follows:—*Section 57.* Taxes shall be payable in every city, town and district in which the same are assessed, in two equal instalments, on July first and on October first of each year, and bills for the same shall be sent out not later than June fourteenth of each year. Interest shall be paid at the rate of four and one half per cent per annum on all taxes remaining unpaid after November first of the year in which they are payable, computed from October first of such year, and, by way of penalty, at the additional rate of one and one half per cent per annum on so much of the taxes assessed to any taxpayer in any one city or town and remaining unpaid after December thirty-first of the year in which they are payable as is in excess of three hundred dollars, computed from October first of such year. Bills for taxes assessed under section seventy-five shall be sent out not later than December twenty-sixth, and such taxes shall be payable not later than December thirty-first. If they remain unpaid after that date, interest shall be paid at the rates above specified, computed from December thirty-first until the day of payment, but if, in any case, the tax bill is sent out later than December twenty-sixth, said taxes shall be payable not later than ten days from the day upon which said bill is sent out, and interest shall be computed from the fifteenth day following the date when the tax becomes due. In all cases where interest is payable it shall be added to and become a part of the tax.

G. L. (Ter. Ed.), 59, § 57, etc., amended.

Date for payment of taxes.

Interest.

SECTION 2. This act shall apply only to taxes assessed in the current year and thereafter.

Effective date.

*Approved April 14, 1937.*