

HOUSE No. 1006.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, March 24, 1899.

The committee on Bills in the Third Reading, to whom was referred the bill to provide for partial payment of taxes and public debts, report recommending the substitution of the following bill.

For the Committee,

ALBERT S. APSEY.

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Ninety-nine.

AN ACT

To provide for Part Payments of Taxes and of certain
Claims against 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 SECTION 1. Whenever any tax heretofore or here-
2 after laid or created, including assessments for better-
3 ments or other purposes, has been, or shall be delivered
4 to the collector of a city or town for collection, the
5 owner of the estate, or the person assessed for such tax,
6 or any person in his behalf, may tender to such collector
7 any amount not less than twenty-five per centum of the
8 said tax, and thereupon such amount shall be received
9 and receipted for and applied to the payment of such
10 tax.

1 SECTION 2. If a suit or other proceeding shall be
2 pending in court for the determination of the just amount
3 of such tax, or for the reduction of the amount thereof,
4 and it shall be determined that the amount due, includ-
5 ing the amount so paid, is in excess of the amount so

6 paid, judgment for such excess and interest on the
7 amount thereof to the date of the judgment, and on the
8 amount paid to the date of the payment, with such
9 costs, if any, as may be legally recoverable, shall be
10 rendered.

1 SECTION 3. When money is due from a city or town
2 to any person, the auditor or treasurer of such city or
3 town may notify such person that a certain designated
4 sum, which may be a whole or a part of the sum so due,
5 is payable to him on application to an officer named in
6 the notice; and no interest shall accrue on the amount
7 designated in the notice after the day of giving the same,
8 unless payment should be refused on such application.
9 Acceptance of any part payment under this section shall
10 not affect the right of the creditor to recover any excess
11 above the sum paid.

1 SECTION 4. No right of tender, and no lien or other
2 provisions of law for the recovery of any such tax, or
3 for the recovery of any such debt due from a city or
4 town, or interest or costs on any such tax or debt, shall
5 be affected as to the amount remaining due by such part
6 payment; and if such part payment shall exceed the
7 amount ultimately found to be due, the excess, without
8 interest, shall be repaid to the person who paid it, or to
9 the city or town which paid it.

1 SECTION 5. This act shall take effect upon its passage.

