

By Mr. Landers of Palmer, petition of Patrick F. Landers III and another for legislation to further regulate the payment of real estate taxes. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Ninety-Six.

AN ACT FURTHER REGULATING THE PAYMENT OF REAL ESTATE 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 Chapter 59 of the General Laws is hereby amended by inserting  
2 after section 57C the following section: —

3 Section 57D. The provisions of this section shall be applicable  
4 in any city or town which accepts the provisions of this section,  
5 notwithstanding the provisions of section fifty-seven. Except as  
6 otherwise provided, a notice of preliminary tax for real estate and  
7 personal property shall be sent out no later than July first of each  
8 year and shall be due and payable on August first, after which  
9 date, if unpaid, it shall become delinquent and subject to interest  
10 as provided herein. This preliminary bill shall in no event exceed  
11 fifty percent of the tax payable during the preceding fiscal year. In  
12 the event the preliminary bill is not mailed by July first, it shall be  
13 due and payable thirty days after it is mailed.

14 This process shall be phased in over a three-year period. The  
15 first year a notice of preliminary tax for real estate and personal  
16 property shall be sent out no later than September first, and in the  
17 second year no later than August first, and in the third year no  
18 later than July first.

19 All provisions of law regarding the procedures for issuing,  
20 mailing and collecting tax assessments upon real and personal  
21 property and betterment assessments shall be applicable to the  
22 notice of preliminary tax provided hereunder, including the pay-  
23 ment of interest. To the extent that any rights or remedies under  
24 law accrue from the date that the tax bill is issued, only the tax

25 bill issued upon the establishment of the tax rate for the current  
26 fiscal year shall govern such rights and remedies. The provisions  
27 of section twenty-one C shall apply to the tax rate established by  
28 the city or town for the current fiscal year.

29 Notwithstanding the provisions of the first paragraph, a city or  
30 town which seeks to issue a notice of preliminary tax for any  
31 fiscal year may, with the prior written approval of the commis-  
32 sioner, require the payment of the preliminary tax in excess of  
33 fifty percent of the tax payable during the preceding fiscal year to  
34 the extent that such excess represents fifty percent of the amount  
35 of tax accruing as a result of the loss of exemption from tax that  
36 had been granted in the preceding fiscal year or to the extent that  
37 such excess represents fifty percent of the amount of the tax  
38 accruing as a result of improvements to the parcel. A city or town  
39 is further authorized under this paragraph to issue a notice of pre-  
40 liminary tax for any property which becomes subject to taxation  
41 for the first time in a current fiscal year.

42 The actual tax bill issued upon the establishment of the tax rate  
43 for the fiscal year after credit is given for the preliminary tax pay-  
44 ments previously made, shall be due and payable on  
45 February first, after which date, if unpaid, shall become delin-  
46 quent. In the event that actual tax bills are not mailed by  
47 December thirty-first, then upon establishment of the tax rate, bills  
48 shall become due and payable thirty days after mailing. Such bills  
49 shall become due and payable thirty days after mailing. Such bills  
50 shall represent the full balance owed after credit is given for the  
51 preliminary tax payment previously made.

52 The first year actual bill shall be mailed no later than  
53 March first and the second year no later than February first and  
54 the third year no later than January first.

55 Bills for taxes assessed under section seventy-five or  
57 section seventy-six shall be sent out seasonably upon commitment  
57 and shall be due and payable on February first or thirty days after  
58 the date on which the said bills are mailed, whichever is later. If  
59 any such installment, tax betterment, assessment or apportionment  
60 thereof, water rate or annual sewer use or other charge added to  
61 such tax, as reduced by any abatement, is not timely paid it shall

62 be delinquent and interest at the rate of fourteen percent per  
63 annum computed from the due date shall be paid. For purposes of  
64 this section, amounts not timely received shall be deemed unpaid.  
65 The commissioner of revenue may issue guidelines as appropriate  
66 for the implementation of this section.

