

HOUSE No. 6999

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 22, 1981.

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 6785) of Theodore D. Mann (mayor), A. Joseph DeNucci, David B. Cohen, Susan D. Schur and Jack H. Backman (with the approval of the mayor and board of aldermen) that the city of Newton be authorized to issue estimated tax bills for the fiscal year nineteen hundred and eighty-two, reports recommending that the accompanying bill (House, No. 6999) ought to pass.

For the committee,

GERALD M. COHEN.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING ESTIMATED PROPERTY TAX BILLS.

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. Notwithstanding the provisions of any general or
2 special law to the contrary, any city or town in which a program of
3 property revaluation is being undertaken, and such revaluation
4 program has been approved by the Commissioner of Revenue for
5 completion by the fiscal year beginning July first, nineteen
6 hundred and eighty-two, and the Commissioner is satisfied that
7 full and fair valuations will be determined prior to February first,
8 nineteen hundred and eighty-two for certification under paragraph
9 (c) of section 2A of chapter 59 of the General Laws, and in which
10 the Commissioner has acknowledged, in writing, that all these
11 conditions have been met is hereby authorized to issue tax bills for
12 the fiscal year beginning on July first, nineteen hundred and eighty-
13 one based on an estimated tax rate for said fiscal year; provided,
14 however, that no estimated tax rate shall be greater than the tax
15 rate established for the fiscal year beginning on July first, nineteen
16 hundred and eighty; and provided further that no estimated tax
17 rate shall be allowed to continue in effect for tax bills due on or
18 after January first, nineteen hundred and eighty-two.

19 Any and all provisions incorporated in any general or special law
20 regarding the procedures for mailing or collecting tax bills, appli-
21 cation or granting of abatements, or any other aspect of assessing
22 or collecting property taxes shall apply to any city or town setting
23 an estimated tax rate.

1 SECTION 2. This act shall take effect immediately upon pas-
2 sage.