

HOUSE No. 7026

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 24, 1981.

The committee on Taxation, to whom were recommitted the petition (accompanied by bill, House, No. 3814) of James T. Harrington for legislation to require public notice in applications for the abatement of uncollected taxes; and the petition (accompanied by bill, House, No. 4640) of Andrew S. Natsios for legislation to require public notice in applications for the abatement of uncollected taxes, reports recommending that the accompanying bill (House, No. 7026) 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 REQUIRING PUBLIC NOTICE IN APPLICATIONS FOR THE ABATEMENT OF UNCOLLECTED 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 Section 8 of chapter 58 of the General Laws is hereby amended
2 by striking out the third sentence and inserting in place thereof the
3 following: —

4 If, at any time after any tax, assessment, rate or other charge has
5 been committed to a collector such tax, assessment, rate or any
6 interest thereon on costs relative thereto, remains unpaid and the
7 Commissioner is of the opinion after proper investigation that such
8 tax, assessment, rate, charge, costs or interest should be abated, he
9 may, in writing, after posting notice of his intention in a place
10 visible to the public in the Department of Revenue and in said city
11 or town, authorize the assessors or the board or officers assessing
12 such tax, assessment, rate or charge, to abate any part or the whole
13 of such tax, assessment, rate charge, costs or interest whether or
14 not the same is secured by a tax title held by the town. The assessors
15 or the board or officer assessing such tax assessment, rate or charge
16 shall submit to the Commissioner written evidence substantiating
17 the inability of the owner of the property to pay the tax, assess-
18 ment, rate or charge or any interest thereon or costs relative thereto
19 prior to said authorization by said Commission of said abatement,
20 and said written evidence shall be kept on file by said Commission-
21 er in the Department for a period of five years from the date of the
22 authorization of the assessment.