

ACTS, 1984. - Chap. 335.

annually grant as much financial aid as the full income shall provide, and any excess income shall be reserved as income and applied and added to the net income of said fund the following year.

SECTION 5. In selecting the annual recipients of financial aid from The Town of Winthrop Scholarship Fund, the scholarship committee shall be guided by the following criteria:

The recipients of financial aid must be residents of the town who have been accepted to pursue education beyond the secondary school level at an institution deemed accredited by said committee. Said committee shall also take into consideration each recipient's financial need, character, scholastic record and involvement in community work as well as extracurricular school activities. Each recipient shall be interviewed by said scholarship committee prior to the award of any financial aid.

SECTION 6. All costs for operation of this act shall be born by The Town of Winthrop Scholarship Fund, with the exception of the printing of the excise tax bills.

Approved December 13, 1984.

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Chap. 335. AN ACT AUTHORIZING THE CITY OF CHICOPEE TO ISSUE CERTAIN ESTIMATED TAX BILLS AND EXTENDING THE TIME ALLOWED TO ISSUE TAX BILLS.

Be it enacted, etc., as follows:

Notwithstanding the provisions of any general or special law to the contrary, the city of Chicopee is hereby authorized for fiscal year nineteen hundred and eighty-five to issue a notice of estimated tax for real and personal property in lieu of actual assessment and issuance of the tax bill, and require the payment of such estimated tax, which shall be in the amount of five hundred dollars per single family, two family, and three family residential property, and fifty per cent of the tax payable during fiscal year nineteen hundred and eighty-three for all other classes of property both real and personal.

Any taxpayer who qualified for an exemption in fiscal year nineteen hundred and eighty-four shall be entitled to have fifty per cent of the amount of that exemption applied to the notice of estimated tax for fiscal year nineteen hundred and eighty-five.

No later than May first, nineteen hundred and eighty-five the assessors of said city shall establish the tax rate for fiscal year nineteen hundred and eighty-five. Payment of the balance of such tax bill, after credit is given for the estimated tax payment

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previously made, shall represent the second payment upon such bill that is payable on or before July fifteenth, nineteen hundred and eighty-five without the payment of interest. Said city of Chicopee is hereby further authorized to issue and mail tax bills for the first half of fiscal year nineteen hundred and eighty-six on or after December fifteenth, nineteen hundred and eighty-five, to be payable within thirty days from issuance.

All provisions of law regarding the procedures for issuing, mailing and collecting tax assessments upon real and personal property and betterment assessments shall be applicable to the notice of estimated tax provided hereunder, including the payment of interest under section fifty-seven of said chapter fifty-nine. To the extent that any rights or remedies under law accrue from the date that the tax bill is issued, only the tax bill issued upon the establishment of the tax rate for fiscal year nineteen hundred and eighty-five shall govern such rights or remedies.

Said city of Chicopee is hereby authorized to issue a final tax bill for fiscal year nineteen hundred and eighty-four payable on or before May first, nineteen hundred and eighty-six. All provisions of law regarding the procedures for issuing, mailing and collecting tax assessments upon real and personal property and betterment assessments shall be applicable to the notice of estimated tax provided hereunder, including the payment of interest under section fifty-seven of said chapter fifty-nine. To the extent that any rights or remedies under law accrue from the date that the tax bill is issued, only the tax bill issued upon the establishment of the tax rate for fiscal year nineteen hundred and eighty-four shall govern such rights or remedies.

If any tax, betterment or special assessment for fiscal year nineteen hundred and eighty-four remains unpaid fourteen days after demand therefor, the collector, in the case of any tax betterment or special assessment upon real estate, within three years from April first, nineteen hundred and eighty-four, shall collect the tax, together with all incidental charges and fees in the manner provided by law; and said taxes assessed upon land, shall with all of said incidental charges and fees be a lien thereon from January first, nineteen hundred and eighty-four. Except as provided in section sixty-one of chapter sixty of the General Laws such lien shall terminate at the expiration of four years from October first, in said year subject to the provisions of section thirty-seven of said chapter sixty.

The provisions of section twenty-one C of chapter fifty-nine of the General Laws shall apply to the tax rate for fiscal years nineteen hundred and eighty-four, nineteen hundred and eighty-five and nineteen hundred and eighty-six.

Approved December 13, 1984.