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Accompanying the fifteenth recommendation of the State Tax Commission (House, No. 251). Taxation.

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**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Seventy-Seven.

AN ACT CLARIFYING THE AMOUNTS REFUNDED UPON ABATEMENT OF PROPERTY 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 striking  
2 out section 69, as most recently amended by section 2 of chapter  
3 250 of the acts of 1976, and inserting in place thereof the  
4 following section:—

5 *Section 69.* A person whose tax has been abated shall, if the tax  
6 has been paid, be reimbursed by the town to the amount of the  
7 abatement allowed including all interest and charges paid  
8 therewith except legal costs paid as provided in section sixty-two,  
9 with interest on the amount so abated at six per cent from the  
10 time of payment. This interest shall not be waived.

