

By Mr. Harrington of Holden, petition of the Massachusetts League of Cities and Towns and Edward D. Harrington, Jr., that certain persons over sixty-five years of age or older be authorized to postpone the payments of betterment assessments. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT ALLOWING CERTAIN PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER TO POSTPONE PAYMENT OF BETTERMENT ASSESSMENTS WHEN BETTERMENT ASSESMENT DEFERAL AND RECOVERY AGREEMENTS HAVE BEEN ENTERED INTO WITH THE BOARD MAKING THE ASSESSMENT ORDER.

*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. Chapter 80 of the General Laws is hereby  
2 amended by inserting after section 13A the following section:—

3 *Section 13B.* In a city or town which accepts this section, the  
4 Board making the order for the assessment of any betterment or  
5 balance of any assessment apportioned in accordance with the  
6 provisions of Chapter 80, Section 13, shall, upon the application  
7 of the owner of the real property assessed, if such owner is eligible  
8 for an exemption under clause Forty-first A of section 5 of  
9 chapter 59, enter into a deferral and recovery agreement with  
10 such owner on behalf of the city or town. Any such application  
11 shall be filed with the Board within six months after notice of  
12 such assessment or notice of payment due in accordance with  
13 apportionment made pursuant to Chapter 80, Section 13, has  
14 been sent out by the collector. Such application may be filed with  
15 the clerk or secretary of the Board, or delivered by mail or  
16 otherwise at their office.

17 The said agreement shall provide:

18 (1) that no sale or transfer of such real property may be  
19 consummated unless the betterment assessment which would  
20 otherwise have been collected on such real property has been  
21 paid, with interest at the rate of eight percent per annum;

22 (2) that upon the demise of the owner of such real property,  
23 the heirs-at-law, assignees or devisees shall have first priority to  
24 said real property by paying in full the total betterment  
25 assessment which would otherwise have been due, plus interest;  
26 provided, however, if such heir-at-law, assignee or devisee is a  
27 surviving spouse who enters into a betterment assessment deferral  
28 and recovery agreement under this section, payment of the  
29 betterment assessment and interest shall not be required during  
30 the life of such surviving spouse:

31 (3) that if the betterment assessments due, plus interest, are not  
32 paid by the heir-at-law, assignee or devisee or if payment is not  
33 postponed during the life of a surviving spouse, such betterment  
34 assessments and interest shall be recovered from the estate of the  
35 owner; and

36 (4) that any joint owner or mortgagee holding a mortgage on  
37 such property has given written prior approval for such  
38 agreement, which written approval shall be made a part of such  
39 agreement.

40 In the case of each betterment assessment deferral and recovery  
41 agreement entered into between the Board making the order of  
42 the assessment of a betterment and the owner or owners of such  
43 real property, the said Board shall forthwith cause to be recorded  
44 in the registry of deeds of the county or district in which the city  
45 or town is situated a statement of their action which shall  
46 constitute a lien upon the land covered by such agreement for  
47 such betterment assessment as has been issued under the  
48 provisions of this chapter, plus interest as hereinafter provided.  
49 The statement shall name the owner or owners and shall include a  
50 description of the land adequate for identification. Unless such a  
51 statement is recorded the lien shall not be effective with respect to  
52 a bona fide purchaser or other transferee without actual  
53 knowledge of such lien. The filing fee for such statement shall be  
54 paid by the city or town and shall be added to and become a part  
55 of the taxes due.

1 SECTION 2. Section 13B of Chapter 80 as added by this Act  
2 shall only be effective in a city or town for betterment assessments  
3 made or for balances due in accordance with apportioned  
4 betterments made in accordance with Chapter 80 of Section 13  
5 after said Section 13B has been accepted by such city or town.