

Substituted by the House, as recommended by the committee on Bills in the Third Reading and as amended on motion of Mr. Moore of Hopedale, for a bill with the same title (House, No. 5992). September 14.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING THE FEES OF COLLECTORS OF LOCAL 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 1. Chapter 60 of the General Laws is hereby
2 amended by striking out section 15, as most recently amended by
3 section 3 of chapter 273 of the acts of 1971, and inserting in place
4 thereof the following section:—

5 *Section 15.* Except as provided in section five and section
6 fifteen A, the following interest, charges and fees, and no other,
7 when accrued, shall severally be added to the amount of the tax
8 and collected as a part thereof:—

- 9 1. For interest, as provided by law;
- 10 2. For each written demand provided for by law, two dollars;
- 11 3. For preparing advertisement of sale or taking, two dollars
12 for each parcel of real estate included in the advertisement;
- 13 4. For advertisement of sale or taking in newspaper, the cost
14 thereof;
- 15 5. For posting notices of sale or taking, two dollars for each
16 parcel or real estate included in the notice;
- 17 6. For affidavit, one dollar for each parcel of land included
18 therein;
- 19 7. For recording affidavit, two dollars for each parcel of land
20 included therein;
- 21 8. For preparing deed or instrument of taking, five dollars;
- 22 9. For the issuance and delivery of a warrant to an officer,
23 two dollars;
- 24 10. For notice by mail or other means to the delinquent that
25 warrant has been issued, five dollars;

26 11. For exhibiting a warrant or delivering a copy thereof to the
27 delinquent or his representative or leaving it at his last and usual
28 place of abode or of business, before and without distraint or
29 arrest, ten dollars.

30 For the purposes of this clause "delivery" shall not include
31 mailing.

32 12. For distraining goods of the delinquent, five dollars and
33 the necessary cost thereof;

34 13. For the custody and safekeeping of the distrained goods of
35 the delinquent, not more than ten dollars for each day or not more
36 than eight hours for the keeper while he is in charge, and twenty
37 dollars a day for the officer, for a period not exceeding seven days,
38 together with the expense of parking, storage, labor and towing or
39 teaming, and other necessary expenses;

40 14. For selling goods distrained, the cost thereof;

41 15. For arresting the body, ten dollars, and a sum, not
42 exceeding fifteen dollars for travel, at the rate of fifteen cents per
43 mile, from the office of the collector to the place where the arrest is
44 made.

45 16. For custody of the body arrested, if payment of the
46 delinquent tax is not made forthwith, five dollars, and in addition
47 thereto travel at the rate of fifteen cents per mile from the place of
48 arrest to the jail or, if payment is made before commitment to jail,
49 for the distance from the place where the arrest is made to the place
50 where payment is made;

51 17. For service of demand and notice under section fifty-three,
52 if served in the manner required by law for the service of subpoenas
53 on witnesses in civil cases, one dollar and travel at the rate of fifteen
54 cents per mile from the office of the collector to the place where
55 service is made, but in no event more than fifteen dollars.

56 The collector shall account to the town treasurer for all interest,
57 charges and fees collected by him; but the town shall reimburse or
58 credit him for all expenses incurred by him hereunder, including all
59 lawful charges and fees paid or credited by him for collecting taxes.

1 SECTION 2. The provisions of this act shall take effect for the
2 fiscal years commencing on and after July first nineteen hundred
3 and seventy-eight.