

By Mr. Reinstein of Revere, petition of William G. Reinstein and Michael R. Knapik for legislation to further regulate the payment of real estate taxes. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Ninety-Three.

AN ACT FURTHER REGULATING THE PAYMENT OF REAL ESTATE 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 inserting  
2 after section 57C the following section: —

3 Section 57D. The provisions of this section shall be applicable  
4 in any city or town which accepts the provisions of this section,  
5 notwithstanding the provisions of section fifty-seven. Except as  
6 otherwise provided, a notice of preliminary tax for real estate and  
7 personal property shall be sent out no later than July first of each  
8 year and shall be due and payable on August first, after which  
9 date, if unpaid, it shall become delinquent and subject to interest  
10 as provided herein. This preliminary bill shall in no event exceed  
11 fifty percent of the tax payable during the preceding fiscal year.  
12 In the event the preliminary bill is not mailed by July first, it shall  
13 be due and payable thirty days after it is mailed.

14 All provisions of law regarding the procedures for issuing,  
15 mailing and collecting tax assessments upon real and personal  
16 property and betterment assessments shall be applicable to the  
17 notice of preliminary tax provided hereunder, including the  
18 payment of interest. To the extent that any rights or remedies  
19 under law accrue from the date that the tax bill is issued, only  
20 the tax bill issued upon the establishment of the tax rate for the  
21 current fiscal year shall govern such rights and remedies. The  
22 provisions of section twenty-one C shall apply to the tax rate  
23 established by the city or town for the current fiscal year.

24 Notwithstanding the provisions of the first paragraph, a city  
25 or town which seeks to issue a notice of preliminary tax for any  
26 fiscal year may, with the prior written approval of the  
27 commissioner, require the payment of the preliminary tax in  
28 excess of fifty percent of the tax payable during the preceding  
29 fiscal year to the extent that such excess represents fifty percent  
30 of the amount of tax accruing as a result of the loss of exemption  
31 from tax accruing as a result of improvements to the parcel. A  
32 city or town is further authorized under this paragraph to issue  
33 a notice of preliminary tax for any property which becomes  
34 subject to taxation for the first time in a current fiscal year.

35 The actual tax bill issued upon the establishment of the tax rate  
36 for the fiscal year after credit is given for the preliminary tax  
37 payments previously made, shall be due and payable on February  
38 first, after which date, if unpaid, shall become delinquent. In the  
39 event that actual tax bills are not mailed by December thirty-first,  
40 then upon establishment of the tax rate, bills shall become due  
41 and payable thirty days after mailing. Such bills shall represent  
42 the full balance owed after credit is given for the preliminary tax  
43 payment previously made.

44 Bills for taxes assessed under section seventy-five or section  
45 seventy-six shall be sent out seasonably upon commitment and  
46 shall be due and payable on February first or thirty days after  
47 the date on which the said bills are mailed, whichever is later. If  
48 any such installment, tax betterment, assessment or apportion-  
49 ment thereof, water rate or annual sewer use or other charge added  
50 to such tax, as reduced by any abatement, is not timely paid it  
51 shall be delinquent and interest at the rate of fourteen percent per  
52 annum computed from the due date shall be paid. For purposes  
53 of this section, amounts not timely received shall be deemed  
54 unpaid. The commissioner of revenue may issue guidelines as  
appropriate for the implementation of this section.