

HOUSE No. 280.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, April 5, 1878.

The Committee on Taxation, to whom was referred the Order relative to apportionment of taxes in cases of division of estates, report the accompanying Bill.

For the Committee,

HAMILTON A. HILL.

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Seventy-Eight.

AN ACT

Apportioning Taxes on Real Estate, when divided before the Payment of the Taxes, or Sale of the Real Estate.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows :

1 SECT. 1. Whenever the assessors of any city or
2 town in this Commonwealth have assessed a tax
3 upon real estate, and such real estate has been sub-
4 sequently divided, by sale, mortgage, or otherwise,
5 by the owner or owners thereof, or upon a petition
6 for partition, and record of such division has been
7 made in the registry of deeds for the county in which
8 such real estate is situated, it shall be the duty of
9 the assessors, at any time before said real estate has
10 been sold for non-payment of taxes, upon the written
11 request of the owner or mortgagee of any portion
12 thereof, to apportion said tax and the costs, and
13 interest accrued thereon, upon the several parcels
14 into which said real estate has been divided, in pro-

15 portion to the value of each parcel thereof; and only
16 the portion of said tax, interest, and costs, so appor-
17 tioned upon any such parcel, shall thereafter con-
18 tinue to be a lien upon it; and no one of such
19 owners or mortgagees shall thereafter be liable for
20 the tax so apportioned upon any parcel not owned,
21 in whole or in part, by him at the time of such
22 apportionment,

1 SECT. 2. Notice of the request, and of the time
2 appointed for such apportionment, shall be sent by
3 mail by the assessors to all persons interested in
4 said real estate whose addresses are known to them.

1 SECT. 3. Any person aggrieved by any action of
2 the assessors under this act may, within seven days
3 thereafter, appeal to the board, to which appeal may
4 be made in case of an over-assessment; and the
5 action of said board upon such appeal shall be final.

1 SECT. 4. This act shall take effect upon its pas-
2 sage.

