

By Mr. Hall of Westford (by request), petition of Michael Casey relative to payment information on real property tax bills. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and Three.

AN ACT RELATIVE TO LOCAL REAL PROPERTY TAX BILLS.

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

SECTION 1. Section 3 of Chapter 60 of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by inserting in line 9 the word "assessed" the following words:— informing each person, so assessed, that he is responsible for payment of the full amount of any and all taxes due no later than the deadline stated on said notice.

SECTION 2. Section 3 of said Chapter 60 is further amended by inserting after the second paragraph the following new paragraphs:—

The collector shall send notice, annually or quarterly, depending on the method of taxation accepted in the municipality, via mail, notify each new person, resident or non-resident, as soon as possible after said person acquires real estate in said municipality as to whether real estate tax bills in said municipality are issued annually or quarterly.

The collector is hereby shall cause to be printed upon any notice issued under the provisions of this section that any person assessed in said municipality should not rely on the veracity of any such notice.

