

HOUSE No. 4256

By Mr. Serra of Boston, petition of Emanuel G. Serra relative to the time of appeal and the conditions under which an appeal may be taken by persons aggrieved by the refusal of local assessors to grant abatements of taxes on property. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT RELATIVE TO THE TIME OF APPEAL AND THE CONDITIONS UNDER WHICH AN APPEAL MAY BE TAKEN BY PERSONS AGGRIEVED BY THE REFUSAL OF LOCAL ASSESSORS TO GRANT AN ABATEMENT OF TAXES ON PROPERTY.

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. The first sentence of the first paragraph of section
2 64 of chapter 59 of the General Laws, as most recently amended by
3 section 1 of chapter 677 of the acts of 1975, is hereby amended by
4 striking out in lines 19 and 20 the words "without the incurring of
5 any interest charges on any part of said tax pursuant to section
6 fifty-seven of chapter fifty-nine of the General Laws" and by
7 striking out in lines 28 and 29 the words "without incurring any
8 interest charges on any part thereof".

1 SECTION 2. The first sentence of section 65B of said chapter
2 59, as most recently amended by section 3 of chapter 677 of the acts
3 of 1975, is hereby amended by striking out in lines 5, 6 and 7 the
4 words "without incurring any interest charges on either of such
5 payments pursuant to section fifty-seven of chapter fifty-nine" and
6 by striking out in lines 8 and 9 the words: on or before the last date
7 of payment of said tax without incurring interest.

