

large the seat shall be filled by the person receiving at said regular election the highest number of votes for the office of school committeeman at large and who is not then serving as a member of the school committee.

SECTION 3. Article 5 of said charter which is on file with said office of the archivist of the commonwealth by striking out section 5-5 and inserting in place thereof the following section:-

Section 5-5. If there be a vacancy in the office of city clerk, city treasurer or city collector by death, resignation, removal from office, failure to elect or otherwise it shall be filled in the same manner as provided in section 2-6 for filling vacancies in the membership of the municipal council. No vacancy which occurs during the last nine calendar months of the term shall be filled. Whenever a vacancy exists at the time of the regular city election the person elected at said election to the vacant office shall serve for the balance of the unexpired term in addition to the term for which he was elected.

SECTION 4. The state secretary shall cause the following question to be placed on the official ballot to be used in the city of Attleboro at the biennial state election to be held in the year nineteen hundred and eighty-six:- "Shall an act passed by the general court in the year nineteen hundred and eighty-six, entitled 'An Act relative to the filling of vacancies in the offices of city council, school committee and other elected officers in the city of Attleboro', be accepted?" If a majority of the votes cast in answer to said question is in the affirmative then the act shall take full effect, but not otherwise.

SECTION 5. This act shall take effect upon its passage.

Approved September 16, 1986.

**Chapter 391. AN ACT AUTHORIZING ESTIMATED TAX PAYMENTS
IN CERTAIN CITIES AND TOWNS.**

Be it enacted, etc., as follows:

SECTION 1. Notwithstanding the provisions of any general or special law to the contrary, any city or town undertaking a general revaluation of its property under a program approved by the commissioner of revenue for completion and implementation for fiscal year nineteen hundred and eighty-seven; provided, however, that the commissioner of revenue is satisfied that full and fair valuations shall be established prior to February first, nineteen hundred and eighty-seven for certification under paragraph (c) of section two A of chapter fifty-nine of the General Laws; and provided, further, that said commissioner certifies in writing that these conditions have been met, is hereby authorized to issue a first half notice of estimated tax in lieu of the actual assessment and issuance of the tax bill, and require the payment of such estimated tax, which shall in no event exceed fifty per cent of the tax payable during the

preceding fiscal year. Upon the completion of such revaluation, but no later than April first, nineteen hundred and eighty-seven, the assessors of such city or town shall establish the tax rate for fiscal year nineteen hundred and eighty-seven. Payment of the balance of such tax bill, after credit is given for the estimated tax payment previously made, shall represent the second payment upon such bill that is payable on or before May first, nineteen hundred and eighty-seven without payment of interest.

All provisions of law regarding the procedures for issuing, mailing and collecting tax assessments upon real and personal property and betterment assessments shall be applicable to the notice of estimated tax provided hereunder, including the payment of interest under section fifty-seven of said chapter fifty-nine. To the extent that any rights or remedies under law accrue from the date that the tax bill is issued, only the tax bill issued upon the establishment of the tax rate for fiscal year nineteen hundred and eighty-seven shall govern such rights or remedies. The provisions of section twenty-one C of said chapter fifty-nine shall apply to the tax rate for fiscal year nineteen hundred and eighty-seven established by such city or town.

SECTION 2. Notwithstanding the provisions of section one of this act, a city or town authorized to issue a notice of estimated tax in lieu of the tax bill for the fiscal year nineteen hundred and eighty-seven may, with the prior written approval of the commissioner of revenue, require the payment of an estimated tax in excess of fifty per cent of the tax payable during fiscal year nineteen hundred and eighty-six to the extent that such excess represents one-half of the amount of tax accruing as a result of the loss of exemption from tax that had been granted in the preceding fiscal year.

Approved September 16, 1986

Chapter 392. AN ACT RELATIVE TO THE ANNUAL REPORTING DATE OF THE STATEMENT OF CONDITION OF CREDIT UNIONS.

Be it enacted, etc., as follows:

SECTION 1. Section 13 of chapter 167 of the General Laws, as appearing in the 1984 Official Edition, is hereby amended by striking out, in lines 18 and 19, the words "April, a similar report upon the condition, as of the last day of October" and inserting in place thereof the following words:– June, a similar report upon the condition, as of the last day of December.

SECTION 2. Section 12 of chapter 171 of the General Laws, as appearing in the 1984 Official Edition, is hereby amended by striking out, in line 2, the word "October" and inserting in place thereof the following word:– December.