
ACTS, 1988. – Chaps. 40, 41, 42.

by advertisement in at least one newspaper published in the city.

Approved May 17, 1988.

Chapter 40. AN ACT VALIDATING THE ACTS AND PROCEEDINGS OF THE ANNUAL ELECTION IN THE TOWN OF FLORIDA.

Be it enacted, etc., as follows:

Notwithstanding the provisions of any general or special law to the contrary, all acts and proceedings of the town of Florida at its nineteen hundred and eighty-eight town election held on May second, nineteen hundred and eighty-eight and all actions taken pursuant thereto are hereby ratified, validated and confirmed to the same extent as if the warrant for such election had been published and posted as required by law.

Approved May 17, 1988.

EMERGENCY LETTER: May 17, 1988 @ 4:18 P.M.

Chapter 41. AN ACT AUTHORIZING THE CITY OF BOSTON TO GRANT A PERMANENT EASEMENT IN A CERTAIN PARCEL OF LAND TO THE BOSTON EDISON COMPANY.

Be it enacted, etc., as follows:

SECTION 1. The city of Boston, acting by and through its parks and recreation department, is hereby authorized to grant to Boston Edison Company, a perpetual easement for the transmission of electric current and purposes incidental thereto under the surface of a certain parcel of land situated in said city. Said easement is shown on a plan entitled "Proposed Location of Boston Edison Company Easement", dated September 1, 1987 by Design State Survey, Inc. on file with Boston Edison Company to be recorded in the registry of deeds for Suffolk county.

SECTION 2. This act shall take effect upon its passage.

Approved May 18, 1988.

Chapter 42. AN ACT RELATIVE TO THE PAYMENT OF CERTAIN MUNICIPAL CHARGES AND BILLS.

Be it enacted, etc., as follows:

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SECTION 1. Chapter 40 of the General Laws is hereby amended by inserting after section 21D the following section:-

Section 21E. Any city or town may, by ordinance or by-law, and any district by vote of the district meeting, establish due dates for the payment of municipal charges and bills, and may fix a rate at which interest shall accrue if such charges remain unpaid after such due dates; provided, however, that the rate of interest shall not exceed the rate at which interest may be charged on tax bills under the provisions of section fifty-seven of chapter fifty-nine.

SECTION 2. *Said chapter 40 is hereby further amended by inserting after section 42I the following section:-*

Section 42J. In a city, town or district which accepts the provisions of this section, the board responsible for assessing charges for the use of water under section sixty-nine B of chapter forty-one or any other provision of law, shall, upon the application of the owner of the real property to which the water is supplied, if such owner is receiving an exemption from property taxes under clause Forty-first A of section five of chapter fifty-nine with respect to such property, defer charges for water supplied to such property. An application for deferral may be filed with said board within the time limit established for the filing of an application for exemption under said clause Forty-first A.

The board that imposes such charges shall notify the board of assessors of any deferral granted under the provisions of this section, and shall annually thereafter notify said board of assessors of any unpaid water rates and charges to be added to the tax bill. Such charges shall be committed by the assessors along with the real estate taxes for each fiscal year, and secured by the statement of lien executed pursuant to said clause Forty-first A. Upon such qualification for deferral, no further application under this section need be filed in order to qualify for deferral of water charges in subsequent years. No additional notice or statement of lien need be recorded or registered with respect to such deferred water charges, but the amount of such deferred charges shall be listed on any certificate of liens issued under section twenty-three, twenty-three A or twenty-three B of chapter sixty. Whenever a person who has received an exemption under said clause Forty-first A ceases to receive such exemption, the board of assessors shall cease deferring water rates and charges added to the tax bill, and shall notify the board responsible for the assessment of such charges of the discontinuance of such deferral of said charges.

Interest shall be charged upon deferred water charges at the same rate as interest on taxes deferred under said clause Forty-first A. The deferred charges, together with accrued interest shall be due and collectible at the same time and upon the same terms and conditions as taxes deferred under said clause Forty-first A.

The amount of water charges deferred under this section, plus accrued interest, shall not be used in determining whether a taxpayer continues to be eligible for exemption under said clause Forty-first A.

SECTION 3. Clause Forty-first A of section 5 of chapter 59 of the

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General Laws, as amended by section 4 of chapter 758 of the acts of 1987, is hereby further amended by adding the following paragraph:-

In addition to the remedies provided by this clause, the recorded statement of the assessors provided for in this clause shall have the same force and effect as a valid taking for nonpayment of taxes under the provisions of section fifty-three of chapter sixty, except that: (1) interest shall accrue at the rate provided in this clause until the conveyance of the property or the death of the person whose taxes have been deferred, after which time interest shall accrue at the rate provided in section sixty-two of chapter sixty; (2) no assignment of the municipality's interest under this clause may be made pursuant to section fifty-two of chapter sixty; (3) no petition under section sixty-five of chapter sixty to foreclose the lien may be filed before the expiration of six months from the conveyance of the property or the death of the person whose taxes have been deferred.

SECTION 4. Chapter 83 of the General Laws is hereby amended by inserting after section 16F the following section:-

Section 16G. In a city, town or district which accepts the provisions of this section, the board responsible for assessing charges for the use of the common sewers under section sixteen of chapter eighty-three or any other provision of law, shall, upon the application of the owner of the real property served by the common sewers, if such owner is receiving an exemption from property taxes under clause Forty-first A of section five of chapter fifty-nine with respect to such property, defer charges for said use of the common sewers. An application for deferral may be filed with said board within the time limit established for the filing of an application for exemption under said clause Forty-first A.

The board that imposes such charges shall notify the board of assessors of any deferral granted under the provisions of this section, and shall annually thereafter notify said board of assessors of any unpaid sewer charges to be added to the tax bill. Such charges shall be committed by the assessors along with the real estate taxes for each fiscal year, and abated along with such taxes, and secured by the statement of lien executed pursuant to said clause Forty-first A. Upon such qualification for deferral, no further application under this section need be filed in order to qualify for deferral of sewer charges in subsequent years. No additional notice or statement of lien need be recorded or registered with respect to such deferred sewer use charges, but the amount of such deferred charges shall be listed on any certificate of liens issued under section twenty-three, twenty-three A or twenty-three B of chapter sixty. Whenever a person who has received an exemption under said clause Forty-first A is no longer eligible for such exemption, the board of assessors shall cease deferring sewer use charges added to the tax bill, and shall notify the board responsible for the assessment of such charges of the discontinuance of such deferral of said charges.

Interest shall be charged upon deferred sewer use charges at the same rate as interest on taxes deferred under said clause Forty-first A. The deferred charges, together with accrued interest shall be due and collectible at the same time and upon the same terms and conditions as

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taxes deferred under said clause Forty-first A.

The amount of sewer use charges deferred under this section, plus accrued interest, shall not be used in determining whether a taxpayer continues to be eligible for exemption under said clause Forty-first A.

Approved May 18, 1988.

**Chapter 43. AN ACT CLARIFYING CERTAIN PROVISIONS
RELATING TO LOCAL TAX BILLS AND ABATEMENTS.**

Be it enacted, etc., as follows:

SECTION 1. Section 8A of chapter 59 of the General Laws, as appearing in the 1986 Official Edition, is hereby amended by adding the following paragraph:-

The excise imposed hereunder shall be committed by the board of assessors to the collector of taxes together with their warrant for the collection thereof in the same manner as real and personal property taxes assessed under this chapter. The collector shall notify the person assessed of the amount of the excise in the manner provided in section three of chapter sixty. For the collection of the excise assessed under this section the collector shall have all the remedies provided by chapter sixty. The excise assessed shall be due and payable on October first of the year assessed, and if not paid on or before November first of the year of assessment, or within thirty days after notification of said excise if said notice is given after October first, shall bear interest as provided in section fifty-seven of chapter fifty-nine.

SECTION 2. Section 57 of said chapter 59, as so appearing, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:- Except as otherwise provided, bills for real estate and personal property taxes shall be sent out seasonably upon commitment in every city, town and district in which the same are assessed, and shall be due and payable on July first of each year for all purposes except the calculation of interest as provided in this section.

SECTION 3. Said section 57 of said chapter 59, as so appearing, is hereby further amended by striking out, in line 18, the word "February" and inserting in place thereof the word:- April.

SECTION 4. Said section 57 of said chapter 59, as so appearing, is hereby further amended by striking out the fifth, sixth and seventh sentences and inserting in place thereof the following two sentences:- Bills for taxes assessed under section seventy-five or section seventy-six shall be sent out seasonably upon commitment, and shall be due and payable on the thirtieth day after the date on which the bill for such tax was mailed for all purposes except the calculation of interest as provided in this section. Taxes shall bear interest as hereinbefore provided in this section with respect to real estate and personal property taxes generally;