

By Ms. Stanley of Merrimac, petition of Harriett L. Stanley relative to quarterly tax bill in cities and towns. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Seven.

AN ACT RELATIVE TO RELATIVE TO QUARTERLY TAXES IN CITIES AND TOWNS.

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. Section 57C of chapter 59 of the General Laws, as
2 amended by chapter 284 of the acts of 1996, is hereby amended
3 by inserting after the eighth paragraph the following para-
4 graphs:—

5 Notwithstanding the provisions of the preceding paragraph,
6 whenever such actual tax bills cannot be mailed by December
7 thirty-first, an additional notice of preliminary tax may be issued
8 and payment of a third quarter preliminary installment may be
9 required; provided, however, that no such additional notice of pre-
10 liminary tax may be issued unless first approved by the commis-
11 sioner of revenue; and, provided further, that as a condition of
12 such approval, the commissioner may establish such requirements
13 as he deems appropriate, which may include, but not be limited to,
14 the submission by the board of assessors of all information
15 required to set the tax rate under the provisions of section twenty-
16 three, except the assessed valuation of all real and personal prop-
17 erty subject to taxation for the current fiscal year, The assessors
18 shall establish the tax rate for the fiscal year no later than April
19 first. In no event shall the net amount of revenue to be raised by
20 taxation, as submitted to the commissioner pursuant to any such
21 requirements for approval under this section, be exceeded, except
22 to the extent that additional new growth, as certified by the com-

23 missioner pursuant to paragraph (f) of section twenty-one C,
24 exceeds the prior approved amount and a referendum question
25 submitted to the voters under the provisions of said paragraph (g),
26 (i½), (j) or (k) has been approved.

27 In the event an additional notice of preliminary tax requiring a
28 third quarter preliminary installment payment is issued by a city
29 or town, such notice shall be mailed on or before December thirty-
30 first, or such later date as may be authorized by the commissioner,
31 and such entire notice shall be due and payable on February first,
32 or thirty days after the date of mailing of such notice, whichever is
33 later, after which date, if unpaid, it shall become delinquent. The
34 amount of any third quarter preliminary installment shall not
35 exceed the amount of the first quarter installment payment for the
36 fiscal year as provided in this section. The actual tax bill issued
37 upon the establishment of the tax rate for the fiscal year, after
38 credit is given for the preliminary tax payments previously made,
39 shall be due and payable on May first, or thirty days after the date
40 of mailing such bill, whichever is later, after which date if unpaid,
41 it shall become delinquent. Such bill shall represent the full bal-
42 ance owed after credit is given for the preliminary tax payments
43 previously made. All provisions of this section regarding the pro-
44 cedures for issuing, mailing, and collecting the notice of prelimi-
45 nary tax requiring first and second quarter preliminary installment
46 payments shall be applicable to any additional notice of prelimi-
47 nary tax, including the payment of interest.

1 SECTION 2. This act shall apply to tax bills issued for any
2 fiscal year that begins on or after July 1, 1997.