

By Messrs. Natsios of Holliston and Harrington of Holden, petition of Andrew S. Natsios and James T. Harrington for legislation to require public notice in applications for the abatement of uncollected taxes. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty.

AN ACT REQUIRING PUBLIC NOTICE IN APPLICATIONS FOR THE ABATEMENT OF UNCOLLECTED TAXES.

*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 8 of Chapter 58 of the General Laws is hereby amended  
2 by striking out the third sentence and inserting in place thereof the  
3 following:—

4 If, at any time after any tax, assessment, rate or other charge has  
5 been committed to a collector such tax, assessment, rate or charge,  
6 or any interest thereon or costs relative thereto, remains unpaid  
7 and the commissioner is convinced after proper investigation that  
8 such tax, assessment, rate, charge, costs or interest should be  
9 abated, he may, in writing, after posting notice of his intention in a  
10 place visible to the public in the Department of Taxation and in  
11 said city or town, authorize the assessors or the board or officer  
12 assessing such tax, assessment, rate or charge, to abate any part or  
13 the whole of such tax, assessment, rate, charge, costs or interest  
14 whether or not the same is secured by a tax title held by the town.  
15 Said assessors or the board or officer assessing such tax, assess-  
16 ment, rate or charge shall submit to the Commissioner written  
17 evidence substantiating the inability of the owner of the property to  
18 pay the tax, assessment, rate or charge or any interest thereon or  
19 costs relative thereto prior to said authorization by said Commis-  
20 sion of said abatement, and said written evidence shall be kept on  
21 file by said Commissioner in the Department for a period of five  
22 years from the date of the authorization of the assessment.

