

HOUSE No. 747

By Mr. Vaughan of Belmont and Mrs. Cutler of Needham, petition of John W. Vaughan and Leslie B. Cutler for legislation to facilitate the building or purchase of homes by veterans and others. Mercantile Affairs.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Six.

AN ACT TO FACILITATE THE BUILDING OR PURCHASE OF HOMES BY VETERANS AND OTHERS.

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 eighty-one F of chapter forty-
2 one of the General Laws, as appearing in section four
3 of chapter two hundred and eleven of the acts of nine-
4 teen hundred and thirty-six, is hereby amended by
5 adding at the end of the third paragraph the follow-
6 ing: — Instead of giving such bond, or after approval
7 if no bond is required, the owner of the fee in the
8 ways or any of them may tender to the city or town a
9 deed conveying to said city or town a good marketable
10 title in fee to the land included therein as shown on
11 said plat, or on the same as modified by the board,
12 and thereafter the owner of said land abutting on said
13 conveyed ways shall be relieved of all obligations to
14 provide street development and utilities therein.

15 The city or town shall then have the right to develop
16 said ways, and to install the utilities in accordance
17 with the provisions of law relative thereto.

1 SECTION 2. Veterans of the second World War shall
2 be exempt from assessments under chapters eighty,
3 eighty-one or eighty-three of the General Laws, as
4 amended, upon residential property owned and oc-
5 cupied as his home by any such veteran at any time
6 within five years after his discharge from service;
7 provided, that no veteran shall be so exempted as to
8 more than one property.

1 SECTION 3. Section thirteen of chapter eighty of
2 the General Laws, as most recently amended by
3 chapter five hundred and ninety-five of the acts of
4 nineteen hundred and forty-one, is hereby further
5 amended by striking out, in the second line, the words
6 "at the rate of", and inserting in place thereof the
7 words: — at a rate not greater than the rate of interest
8 which the town is paying on bonds most recently
9 issued by it to finance the same or like improvements,
10 but in no event exceeding, — and by striking out, in
11 the eighteenth line, the word "ten", as appearing in
12 section one of chapter three hundred and fifteen of the
13 acts of nineteen hundred and thirty-four, and inserting
14 in place thereof the word: — twenty, — so that the
15 first paragraph will read as follows: — Assessments
16 made under this chapter shall bear interest at a rate
17 not greater than the rate of interest which the town
18 is paying on bonds most recently issued by it to
19 finance the same or like improvements, but in no
20 event exceeding four per cent per annum from the
21 thirtieth day after the assessments have been com-

22 mitted to the collector. The assessors shall add each
23 year to the annual tax assessed with respect to each
24 parcel of land all assessments, constituting liens there-
25 on, which have been committed to the collector prior
26 to January second of such year and which have not
27 been apportioned as hereinafter provided, remaining
28 unpaid, as certified to them by the collector, when
29 the valuation list is completed, with interest to the
30 date when interest on taxes becomes due and payable.
31 At any time before demand for payment by the collec-
32 tor and before the completion by the assessors of the
33 valuation list for the year in which such assessments
34 will first appear on the annual tax bill, the board of
35 assessors may, and at the request of the owner of the
36 land assessed shall, apportion all assessments made
37 under this chapter into such number of equal portions,
38 not exceeding twenty, as is determined by said board
39 or as is requested by the owner, as the case may be,
40 but no one of such portions shall be less than five
41 dollars; provided, that, if an original assessment
42 exceeds one hundred dollars and has been placed upon
43 the annual tax bill, the board of assessors may in its
44 discretion, upon the request of the owner made prior
45 to a sale or taking of the land for the non-payment
46 of such assessment and upon payment of any neces-
47 sary intervening charges and fees and such portions
48 of such assessment as would have become due and
49 payable if the request for apportionment had been
50 seasonably made, apportion the said assessment as
51 aforesaid, and if any other tax or assessment con-
52 stituting a lien upon the parcel to which the assess-
53 ment so apportioned relates remains unpaid after
54 such apportionment, the collector may institute pro-
55 ceedings anew for the sale or taking of such parcel at

56 any time prior to the expiration of the lien or of a
57 period of twenty days after such apportionment,
58 whichever is the later. The assessors shall add one of
59 said portions, with interest on the amount remaining
60 unpaid from thirty days after the commitment of the
61 original assessment to the collector to the date when
62 interest on taxes becomes due and payable, to the first
63 annual tax upon the land and shall add to the annual
64 tax for each year thereafter one of said portions and
65 one year's interest on the amount of the assessment
66 remaining unpaid until all such portions shall have
67 been so added; all assessments and apportioned
68 parts thereof, and interest thereon as herein provided,
69 which have been added to the annual tax on any parcel
70 of land shall be included in the annual tax bill thereon.
71 After an assessment or a portion thereof has been
72 placed on the annual tax bill, the total amount of said
73 bill shall be subject to interest under and in accordance
74 with the provisions of section fifty-seven of chapter
75 fifty-nine.