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By Messrs. Kennedy of Everett and McIntyre of Quincy and Johnson of Braintree and Shea of Quincy and Brett of Quincy, petition of John P. Kennedy, Carl R. Johnson, Jr., Charles L. Shea, James R. McIntyre and Joseph E. Brett relative to the collection of local property taxes and establishing June first and October first in each year as the date for payment of estimated property taxes. Taxation.

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**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Sixty-Two.

AN ACT RELATIVE TO THE COLLECTION OF LOCAL PROPERTY 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 1. — The General Laws are hereby amended by in-  
2 serting after chapter 58A the following chapter: —

3 CHAPTER 58B.

4 COLLECTION OF LOCAL PROPERTY TAXES.

5 *Section 1. Assessment of Estimated Property Tax.* — The as-  
6 sessors of every city having a Plan D or Plan E charter which  
7 accepts this chapter by the affirmative vote of two thirds of all  
8 the members of its city council, and the assessors of every other  
9 city which accepts this chapter by a majority vote of its city  
10 council, with the approval of its mayor, and the assessors of  
11 every town which accepts this chapter by a majority vote of its  
12 inhabitants at an annual town meeting, shall not later than the  
13 fifth day of January in each year assess upon every person upon  
14 whom in such year they will assess a real estate tax under  
15 chapter fifty-nine and also upon every person upon whom in  
16 such year they will assess a personal property tax under said  
17 chapter, and commit with their warrant to the collector of  
18 taxes, an estimated property tax which shall be in such amount

19 as they estimate will equal three fourths of the tax to be assessed  
20 by them upon such person in such year under said chapter  
21 fifty-nine, or, if they so elect, in such amount as is equal to  
22 three fourths of the tax assessed by them under said chapter  
23 fifty-nine in the preceding year on the same property. Such  
24 city or town may, in the manner above provided, rescind its  
25 acceptance of this chapter which shall then no longer be in  
26 effect therein after December thirty-first of the year in which  
27 rescission was voted, but such rescission shall in no way affect  
28 any rights or liabilities acquired or incurred prior to the effective  
29 date thereof.

30 *Section 2. Bill for Estimated Property Tax.* — Every collec-  
31 tor of taxes to whom an estimated property tax is committed  
32 under this chapter shall forthwith send to the person assessed a  
33 bill or notice thereof which shall be in a form approved by the  
34 commissioner.

35 *Section 3. Dates for Payment of Estimated Property Tax.* —  
36 Every estimated property tax assessed under this chapter shall  
37 be due and payable in three equal instalments, on February  
38 first, June first and October first of the year in which such tax  
39 is assessed.

40 *Section 4. Credit for, or Refund of, Payments.* — Every pay-  
41 ment, except a payment of interest, made on account of an  
42 estimated property tax assessed under this chapter in any year  
43 to any person on any property shall, to the extent of the tax  
44 assessed in such year to such person on such property under  
45 chapter fifty-nine, be credited on the due date of the tax so  
46 assessed under chapter fifty-nine as a payment thereon. Every  
47 payment, except a payment of interest, made on account of an  
48 estimated property tax assessed under this chapter which is not  
49 credited as aforesaid shall, subject to section ninety-three of  
50 chapter sixty, be refunded by the city or town to the person  
51 paying the same; provided, that within six years after such  
52 payment such person files with the treasurer of the city or town  
53 a written application therefor on a form approved by the com-  
54 missioner.

55 *Section 5. Revision of Estimated Property Tax.* — Assessors  
56 assessing in any year to any person on any property an esti-  
57 mated property tax under this chapter may at any time, upon  
58 the application of the person assessed or of their own motion,

59 abate so much of such estimated property tax as remains un-  
60 paid, if such estimated property tax is in excess of three  
61 fourths of a revised estimate of the tax to be assessed in such  
62 year to such person on such property under chapter fifty-nine,  
63 or if such estimated property tax is in excess of the tax assessed  
64 in such year to such person on such property under chapter  
65 fifty-nine.

66 *Section 6. Interest on Unpaid Estimated Property Taxes.* —  
67 Interest shall be paid at the rate of four per cent per annum on  
68 so much of each instalment of every estimated property tax  
69 assessed under this chapter as remains unpaid after the expira-  
70 tion of one month from the due date of such instalment, com-  
71 puted from the due date of such instalment. A collector of  
72 taxes shall, on October first in each year in which an estimated  
73 property tax assessed to any person on any property under this  
74 chapter and also a tax assessed to such person on such property  
75 under chapter fifty-nine are committed to him, compute the in-  
76 terest, if any, due but unpaid on said date of each instalment of  
77 such estimated property tax and add the same to, and collect  
78 the same as a part of, the tax assessed under chapter fifty-nine.

1 SECTION 2. Section 57 of chapter 59 of the General Laws is  
2 hereby amended by striking out the first sentence, as most re-  
3 cently amended by section 1 of chapter 265 of the acts of 1949,  
4 and inserting in place thereof the following sentence: — Except  
5 as otherwise provided, real estate and personal property taxes  
6 shall be due and payable on October first of each year in every  
7 city, town and district in which the same are assessed.

1 SECTION 3. The first paragraph of section 15 of chapter 60  
2 of the General Laws is hereby amended by striking out clause 1,  
3 as appearing in chapter 398 of the acts of 1952, and inserting in  
4 place thereof the following clause: —

5 1. For interest, the interest provided in section fifty-seven of  
6 chapter fifty-nine, and, in addition thereto, the interest, if any,  
7 added under section six of chapter fifty-eight B.

The first part of the report is devoted to a general description of the country, its position, and its resources. It is followed by a detailed account of the various districts, and the manner in which they are governed. The author then proceeds to describe the different tribes and nations, and the manner in which they are organized. He then discusses the various religions, and the different customs and manners of the people. The report concludes with a summary of the principal facts, and a list of the names of the various districts, tribes, and nations mentioned in the text.

The second part of the report is devoted to a description of the various tribes and nations, and the manner in which they are organized. It is followed by a detailed account of the different religions, and the various customs and manners of the people. The author then discusses the principal facts, and the names of the various districts, tribes, and nations mentioned in the text.

The third part of the report is devoted to a description of the various religions, and the different customs and manners of the people. It is followed by a detailed account of the principal facts, and the names of the various districts, tribes, and nations mentioned in the text.

The fourth part of the report is devoted to a description of the principal facts, and the names of the various districts, tribes, and nations mentioned in the text. It is followed by a detailed account of the various religions, and the different customs and manners of the people.

The fifth part of the report is devoted to a description of the various religions, and the different customs and manners of the people. It is followed by a detailed account of the principal facts, and the names of the various districts, tribes, and nations mentioned in the text.

The sixth part of the report is devoted to a description of the principal facts, and the names of the various districts, tribes, and nations mentioned in the text. It is followed by a detailed account of the various religions, and the different customs and manners of the people.

The seventh part of the report is devoted to a description of the various religions, and the different customs and manners of the people. It is followed by a detailed account of the principal facts, and the names of the various districts, tribes, and nations mentioned in the text.

The eighth part of the report is devoted to a description of the principal facts, and the names of the various districts, tribes, and nations mentioned in the text. It is followed by a detailed account of the various religions, and the different customs and manners of the people.

The ninth part of the report is devoted to a description of the various religions, and the different customs and manners of the people. It is followed by a detailed account of the principal facts, and the names of the various districts, tribes, and nations mentioned in the text.

The tenth part of the report is devoted to a description of the principal facts, and the names of the various districts, tribes, and nations mentioned in the text. It is followed by a detailed account of the various religions, and the different customs and manners of the people.