

HOUSE No. 1411.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, June 23, 1898.

The joint committee on the Judiciary, to whom was referred the Bill (introduced on leave) relative to the service of process and the collection of taxes (House, No. 612), report that it ought to pass in a new draft herewith submitted.

For the Committee,

J. J. MYERS.

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Ninety-eight.

AN ACT

Relative to the Service of Process in the Collection of 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. Any notice, summons, demand of pay-
2 ment or other paper relating to taxes which a collector of
3 taxes of a city or town is by law required to serve upon
4 a person may be served by delivering the same or a copy
5 thereof to such person, or by leaving the same or a copy
6 thereof at the usual place of abode or of business of such
7 person, or by sending the same or a copy thereof through
8 the mail postpaid, addressed to such person at his usual
9 place of abode or of business, or if such notice, summons,
10 demand of payment or other paper relates to taxes on
11 real estate owned by a non-resident of such city or town,
12 it may be served by posting the same or a copy thereof
13 conspicuously on such real estate and by sending a copy
14 thereof through the mail postpaid, addressed to the per-
15 son on whom it is required to be served at the city or
16 town in which such real estate lies, both at least sixty
17 days before advertising any sale of such real estate: *pro-*

18 *vided, however*, that if a mortgagee or non-resident owner
19 of real estate, previously to the assessment of a tax gives
20 a written authority to some inhabitant of the city or town
21 where the real estate is located as his attorney to pay the
22 taxes imposed upon such real estate, and the authority is
23 filed with or recorded by the clerk of the city or town,
24 the demand of payment shall be made upon such attorney
25 at least sixty days before advertising any sale of such
26 real estate. The affidavit of a collector or deputy col-
27 lector, kept on file in the office of the collector of taxes
28 for the city or town where the land lies, that he has
29 served such notice, summons, demand of payment or
30 other paper in the manner authorized by this act, shall
31 be prima facie evidence that the same was so served.

1 SECTION 2. Chapter one hundred and sixty-eight of
2 the acts of the year eighteen hundred and ninety-two
3 is hereby repealed.

1 SECTION 3. This act shall take effect upon its passage.

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Passed to be engrossed.

Sent up for concurrence.

JAMES W. KIMBALL, *Clerk.*

