

Chap. 218. AN ACT AUTHORIZING COLLECTORS OF TAXES TO ACCEPT PAYMENTS PRIOR TO THE RECEIPT OF TAX LISTS AND WARRANTS FROM ASSESSORS.

Be it enacted, etc., as follows:

SECTION 1. Section 19 of chapter 60 of the General Laws is hereby amended by adding the following paragraph: —

If a person desires to make an early payment or payments of taxes, prior to the commitment by the assessors of the tax list and warrant required by section fifty-three of chapter fifty-nine, the assessors may, by a special warrant, authorize the collector to accept such payment.

SECTION 2. This act shall apply to taxes levied for the year nineteen hundred and seventy and subsequent years.

Approved April 22, 1970.

Chap. 219. AN ACT PROVIDING THAT REAL AND PERSONAL PROPERTY TAX EXEMPTIONS SHALL BE DENIED TO ANY CHARITABLE ORGANIZATION WHICH FAILS TO FILE ITS ANNUAL REPORT WITH THE DIVISION OF PUBLIC CHARITIES IN THE DEPARTMENT OF THE ATTORNEY GENERAL.

Be it enacted, etc., as follows:

SECTION 1. Clause Three of section 5 of chapter 59 of the General Laws is hereby amended by striking out subsection (b), as appearing in section 1 of chapter 500 of the acts of 1957, and inserting in place thereof the following subsection: —

(b) A corporation coming within the foregoing description of a charitable organization or a trust established by a declaration of trust executed in the commonwealth and coming within said description of a charitable organization shall not be exempt for any year in which it omits to bring in to the assessors the list and statement required by section twenty-nine and a certification under oath that the report for such year required by section eight F of chapter twelve has been filed with the division of public charities in the department of the attorney general.

SECTION 2. This act shall take effect on January the first, nineteen hundred and seventy-one.

Approved April 22, 1970.

Chap. 220. AN ACT DIRECTING THE COUNTY COMMISSIONERS OF ESSEX COUNTY TO HAVE PLANS AND SPECIFICATIONS PREPARED FOR THE CONSTRUCTION OF AN INDUSTRIAL, VOCATIONAL AND TECHNICAL BUILDING AT THE ESSEX COUNTY TRAINING SCHOOL IN THE CITY OF LAWRENCE.

Be it enacted, etc., as follows:

SECTION 1. The county commissioners of Essex county are hereby authorized and directed to have plans and specifications prepared for the construction of an industrial, vocational and technical building, including gymnasium and locker rooms at the Essex county training school in the city of Lawrence, upon land owned by said county.