

Accompanying the twelfth recommendation of the Department of Revenue (House, No. 220). Taxation.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING ESTIMATED TAX PAYMENTS IN CERTAIN CITIES AND TOWNS.

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. Notwithstanding the provisions of any general or
2 special law to the contrary, any city or town undertaking a general
3 revaluation of its property under a program approved by the
4 commissioner of revenue for completion and implementation for
5 fiscal year nineteen hundred and eighty-seven, and, providing that
6 the commissioner of revenue is satisfied that full and fair valua-
7 tions shall be established prior to February first, nineteen hundred
8 and eighty-seven for certification under paragraph (c) of section
9 two A of chapter fifty-nine of the General Laws, and further
10 providing, that said commissioner certifies in writing that these
11 conditions have been met, is hereby authorized to issue a first half
12 notice of estimated tax in lieu of the actual assessment and issu-
13 ance of the tax bill, and require the payment of such estimated tax,
14 which shall in no event exceed fifty per cent of the tax payable
15 during the preceding fiscal year. Upon the completion of such
16 revaluation, but no later than April first, nineteen hundred and
17 eighty-seven, the assessors of such city or town shall establish the
18 tax rate for fiscal year nineteen hundred and eighty-seven. Pay-
19 ment of the balance of such tax bill, after credit is given for the
20 estimated tax payment previously made, shall represent the second
21 payment upon such bill that is payable on or before May first,
22 nineteen hundred and eighty-seven without payment of interest.
23 All provisions of law regarding the procedures for issuing, mail-

24 ing and collecting tax assessments upon real and personal property
25 and betterment assessments shall be applicable to the notice of
26 estimated tax provided hereunder, including the payment of inter-
27 est under section fifty-seven of said chapter fifty-nine. To the
28 extent that any rights or remedies under law accrue from the date
29 that the tax bill is issued, only the tax bill issued upon the estab-
30 lishment of the tax rate for fiscal year nineteen hundred and
31 eighty-seven shall govern such rights or remedies. The provisions
32 of section twenty-one C of said chapter fifty-nine shall apply to the
33 tax rate for fiscal year nineteen hundred and eighty-seven estab-
34 lished by such city or town.

1 SECTION 2. Notwithstanding the provisions of section one of
2 this act, a city or town authorized to issue a notice of estimated tax
3 in lieu of the tax bill for the fiscal year nineteen hundred and
4 eighty-seven may, with the prior written approval of the commis-
5 sioner of revenue, require the payment of an estimated tax in
6 excess of fifty per cent of the tax payable during fiscal year nine-
7 teen hundred and eighty-six to the extent that such excess repres-
8 ents one-half of the amount of tax accruing as a result of the loss of
9 exemption from tax that had been granted in the preceding fiscal
10 year.