

HOUSE No. 612.

HOUSE OF REPRESENTATIVES, Feb. 2, 1898.

[Introduced on leave by Mr. STEWART of Boston. Taxation.]

Commonwealth of Massachusetts.

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

AN ACT

Relative to the Service of Process and 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 or demand for
2 taxes, or any other paper relating to taxes which a col-
3 lector of taxes is by law required to serve, may be served
4 by leaving the same at the last and usual place of abode
5 or of business of the person assessed for such taxes, or if
6 such paper relates to real estate, by sending the same
7 through the mail post paid and directed to the person
8 assessed at the city or town in which the real estate is
9 situated. The affidavit of a collector or deputy collector
10 kept on file in the office of the collector of taxes that he
11 has served such notice, summons, demand, or other

12 paper, in a manner authorized by this act, shall be prima
13 facie evidence that the paper was legally served.

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3 hereby repealed.

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

