

Accompanying the twelfth recommendation of the Commissioner of Corporations and Taxation (House, No. 27). Taxation. Dec. 2, 1926.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Twenty-Seven.

An Act relative to Notice of Assessments on Betterments.

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 four of chapter eighty of the General Laws,
2 as amended by section two of chapter three hundred
3 and seventy-seven of the acts of nineteen hundred and
4 twenty-three, is hereby further amended by inserting
5 after the word "forthwith" in the fourth and fifth lines,
6 the words:— except as to the date of notice, — so as
7 to read as follows:— *Section 4.* Within a reasonable
8 time after making the assessment the board shall com-
9 mit the list of assessments upon land in each town with
10 their warrant to the collector of taxes thereof, and he
11 shall forthwith except as to the date of notice send
12 notice in accordance with section three of chapter
13 sixty, to the person designated under section one as the
14 owner of each parcel assessed, and any demand for the
15 payment of such assessment shall be made upon such
16 person. Except as otherwise herein provided, the col-
17 lector shall have the same powers and be subject to
18 the same duties with respect to such assessments as in
19 the case of the annual taxes upon real estate, and the

20 law in regard to the collection of the annual taxes, to
21 the sale of land for the non-payment thereof and to
22 redemption therefrom shall apply to assessments made
23 under this chapter, so far as the same are applicable;
24 but the owner of land assessed shall not be personally
25 liable for the assessment thereon. Every collector of
26 taxes receiving a list and warrant from the board shall
27 collect the assessment therein set forth, and at such
28 times as the board shall direct shall pay over to the
29 treasurer of the body politic on behalf of which the
30 assessment was made the amounts collected by him.

