

# HOUSE . . . . No. 562

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By Mr. Luitwieler of Newton, petition of Henry F. Long (Commissioner of Corporations and Taxation) for amendment of the law relative to unpaid apportionments on betterment assessments. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Thirty-Eight.

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### AN ACT RELATIVE TO UNPAID APPORTIONMENTS ON BETTERMENT ASSESSMENTS.

*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 thirteen of chapter eighty of the General  
2 Laws, as last amended by chapter three hundred and  
3 fifteen of the acts of nineteen hundred and thirty-four,  
4 is hereby further amended by striking out the last  
5 sentence and inserting in place thereof the follow-  
6 ing:— Notwithstanding a prior apportionment, the  
7 amount remaining unpaid of any assessment may,  
8 upon application of the owner of the real estate to the  
9 board of assessors, be paid in full at any time; and  
10 the assessors shall thereupon commit the unpaid  
11 balance, together with interest thereon from thirty  
12 days after the commitment of the original assessment,  
13 with their warrant therefor, to the collector for col-  
14 lection.,— so as to read as follows:— *Section 13.*  
15 Assessments made under this chapter shall bear  
16 interest at the rate of six per cent per annum from the

17 thirtieth day after the assessments have been com-  
18 mitted to the collector. The assessors shall add each  
19 year to the annual tax assessed with respect to each par-  
20 cel of land all assessments, constituting liens thereon,  
21 which have been committed to the collector prior  
22 to January second of such year and which have not  
23 been apportioned as hereinafter provided, remaining  
24 unpaid, as certified to them by the collector, when  
25 the valuation list is completed, with interest to the  
26 date when interest on taxes becomes due and payable.  
27 At any time before demand for payment by the col-  
28 lector and before the completion by the assessors of  
29 the valuation list for the year in which such assess-  
30 ments will first appear on the annual tax bill, the  
31 board of assessors may, and at the request of the owner  
32 of the land assessed shall, apportion all assessments  
33 made under this chapter into such number of equal  
34 portions, not exceeding ten, as is determined by said  
35 board or as is requested by the owner, as the case may  
36 be, but no one of such portions shall be less than five  
37 dollars; provided, that, if an original assessment ex-  
38 ceeds one hundred dollars and has been placed upon  
39 the annual tax bill, the board of assessors may in its  
40 discretion, upon the request of the owner made prior  
41 to a sale or taking of the land for the non-payment of  
42 such assessment and upon payment of any necessary  
43 intervening charges and fees and such portions of such  
44 assessment as would have become due and payable if  
45 the request for apportionment had been seasonably  
46 made, apportion the said assessment as aforesaid,  
47 and if any other tax or assessment constituting a lien  
48 upon the parcel to which the assessment so appor-  
49 tioned relates remains unpaid after such appor-  
50 tionment, the collector may institute proceedings anew

51 for the sale or taking of such parcel at any time prior  
52 to the expiration of the lien or of a period of twenty  
53 days after such apportionment, whichever is the  
54 later. The assessors shall add one of said portions,  
55 with interest on the amount remaining unpaid from  
56 thirty days after the commitment of the original  
57 assessment to the collector to the date when interest  
58 on taxes becomes due and payable, to the first annual  
59 tax upon the land and shall add to the annual tax for  
60 each year thereafter one of said portions and one  
61 year's interest on the amount of the assessment re-  
62 maining unpaid until all such portions shall have been  
63 so added; all assessments and apportioned parts  
64 thereof, and interest thereon as herein provided, which  
65 have been added to the annual tax on any parcel of  
66 land shall be included in the annual tax bill thereon.  
67 After an assessment or a portion thereof has been  
68 placed on the annual tax bill, the total amount of said  
69 bill shall be subject to interest under and in accord-  
70 ance with the provisions of section fifty-seven of  
71 chapter fifty-nine. Notwithstanding a prior appor-  
72 tionment, the amount remaining unpaid of any assess-  
73 ment may, upon application of the owner of the real  
74 estate to the board of assessors, be paid in full at any  
75 time; and the assessors shall thereupon commit the  
76 unpaid balance, together with interest thereon from  
77 thirty days after the commitment of the original  
78 assessment, with their warrant therefor, to the col-  
79 lector for collection.

