

Rec'd 12-4-17
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CITY OF LYNN, MASSACHUSETTS
LYNN CITY COUNCIL
2016-2017

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MEMORANDUM

TO: Senator Thomas M. McGee
Representative Brendan P. Crighton
Representative Daniel F. Cahill
Representative Donald H. Wong
Representative Lori A. Ehrlich

FROM: Theresa C. Young, Executive Assistant *TCY*

RE: Proposed Home Rule Petition / "An Act Relative to Quarterly Taxes in the City of Lynn to allow the Mailing of the Third Quarter Real Estate Tax Bills"

DATE: November 30, 2017

Enclosed please find a certified copy of a Home Rule Petition "An Act Relative to Quarterly Taxes in the City of Lynn to allow the Mailing of the Third Quarter Real Estate Tax Bills", voted on and granted by the Lynn City Council on November 28, 2017.

Your assistance in introducing and monitoring this Home Rule Petition through the legislative process would be most appreciated.

If you have any questions, please do not hesitate to contact me at (781) 586-6740.

/tcy
Enclosure



CITY OF LYNN

In City Council November 28, 2017

Home Rule Petition regarding an Act relative to quarterly taxes in the City of Lynn to allow the mailing of the Third Quarter Real Estate Tax bills.

AN ACT RELATIVE TO QUARTERLY TAXES IN THE CITY OF LYNN

SECTION 1. Notwithstanding section 57C of chapter 59 of the General Laws or any other general or special law to the contrary, the city of Lynn may, for fiscal year 2018, issue notices of preliminary tax in addition to any notice of preliminary tax issued pursuant to said section 57C of said chapter 59 and may require payment of the additional preliminary tax. An additional notice of preliminary tax shall not be issued unless it is approved by the commissioner of revenue. The commissioner may establish conditions for approval of such notices, which may include, but shall not be limited to, submission to the commissioner by the board of assessors of all information required to set the tax rate pursuant to section 23 of said chapter 59, except for the assessed valuation of all real and personal property subject to taxation for the current fiscal year.

If an additional notice of preliminary tax is issued by the city of Lynn pursuant to this act and requires a third quarterly installment payment for fiscal year 2018, such notice shall be mailed not later than December 31, 2017 or on a later date approved by the commissioner and such tax shall be due and payable on February 1, 2018 or 30 days after the date of mailing such notice, whichever is later. The amount of any additional installment payment required pursuant to this act shall not exceed the amount of the first quarterly installment for fiscal year 2018 as provided by section 57C of chapter 59 of the General Laws. The actual tax bill issued upon the establishment of the tax rate for said fiscal year 2018 shall represent the full balance owed after credit is given for the preliminary tax payments previously made and shall be due and payable on May 1, 2018 or 30 days after the date of mailing such bill, whichever is later. To the extent consistent with this act, said section 57C of said chapter 59, including, but not limited to, the provisions concerning the payment of interest, shall be applicable to any notice of preliminary tax issued pursuant to this act and to any actual tax bills issued for fiscal year 2018.

SECTION 2. This act shall take effect upon its passage.

HOME RULE PETITION
 (mail out 3rd quarter tax bills)
ORDER - ACT

In City Council
Immediate Reconsideration
Notice of Reconsideration

Offered by Councilor	CAHILL	
	In City Council	
Date:	NOVEMBER 28, 2017	
Date Adopted:		
Councilor	YES	NO
Barton	X	
Cahill	X	
Capano	X	
Chakoutis	AB	
Colucci	X	
Cyr	X	
Lapierre	X	
Lozzi	X	
Net	X	
Trahant	X	
Walsh	X	
TOTAL	10	

A TRUE COPY ATTEST:
Janet J. Rowe
 CITY CLERK



Janet J. Rowe
 City Clerk

Date Approved: *November 30, 2017*
Judith Flanagan Kennedy
 Mayor

Councilor	YES	NO
Barton	<input type="checkbox"/>	<input type="checkbox"/>
Cahill	<input type="checkbox"/>	<input type="checkbox"/>
Capano	<input type="checkbox"/>	<input type="checkbox"/>
Chakoutis	<input type="checkbox"/>	<input type="checkbox"/>
Colucci	<input type="checkbox"/>	<input type="checkbox"/>
Cyr	<input type="checkbox"/>	<input type="checkbox"/>
Lapierre	<input type="checkbox"/>	<input type="checkbox"/>
Lozzi	<input type="checkbox"/>	<input type="checkbox"/>
Net	<input type="checkbox"/>	<input type="checkbox"/>
Trahant	<input type="checkbox"/>	<input type="checkbox"/>
Walsh	<input type="checkbox"/>	<input type="checkbox"/>

Referred to Law Dept, Assessor, Council,
 State Delegation

November 29, 2017